

# Part III

## *Budget Submission to the Office of the Secretary of Defense (OSD)/ Office of Management and Budget (OMB) and the OSD/OMB Review*

# **CHAPTER 1**

## **General Submission Guidance**

This chapter provides guidance for the preparation and submission of the biennial DON budget estimates to the Office of the Secretary of Defense (OSD) and the Office of Management and Budget (OMB).

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### **1. Scope of Submission.**

The submission consists of a memorandum from the Secretary of the Navy to the Secretary of Defense describing highlights and significant items of interest and is accompanied by narrative and tabular information concerning all DON appropriations and funds. Additionally, the submission consists of summary and detailed backup material and exhibits for each appropriation, fund, civilian personnel, and military end strength. Submission of estimates via automated media is also required. Budget estimates in this material are required for the prior year (PY), current year (CY), and biennial budget years one and two (BY1 and BY2).

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### **2. Total Obligational Authority (TOA) Controls.**

Controls are issued for all years and are based on certain pricing and program factors which have been established during the DON budget review, and include any changes to the factors resulting from revised DoD budget guidance, normally received in June or July. Such changes are promulgated by Budget Guidance Memoranda usually in August of each year following receipt of guidance from USD(C).

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### **3. Basis of Estimates.**

The basis for estimates under the biennial budget concept varies for the first and second years of the biennial cycle. Accordingly, all budget exhibits in support of DON budget estimates will display data for the prior year (PY), current year (CY), biennial budget year one (BY1) and biennial budget year two (BY2). The primary basis for the preparation and submission of exhibits and backup material to OSD/OMB is prior year actual data, current year revised estimates, and budget and outyear estimates based on the Program Objectives Memoranda (POMs) as modified by SECDEF approved Program Decision Memorandum (PDM) and by SECNAV approved changes resulting from the DON budget review. During the second year of the biennial cycle the budget years are based on the PDM, SECNAV approved changes resulting from the DON budget review, and other adjustments driven by Congressional action, policy and fact-of-life changes.

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### **4. Supplemental Appropriation Estimates.**

A supplemental request is a formal budget request for additional funds for current year costs which cannot be accommodated within existing resources. Supplementals are generally limited to direct emergency requirements and must usually be accompanied by offsets of equal or greater

value. Occasionally, specific guidance is received from OSD/OMB which allows the DON to submit a program supplemental requesting additional funds for high priority items which cannot be accommodated within the total funding as appropriated by Congress. In such cases, approved program supplemental estimates are included as an integral part of all appropriation exhibits for the OSD/OMB submission. Section 010306 Part A of the FMR on page 1-57 contains guidance on the submission requirements for supplemental appropriations.

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## **5. Preparation and Submission of Justification Materials.**

Chapters 3 through 10 of this Part contain guidance material tailored to each appropriation, fund, civilian personnel, and special interest area.

### **a. Preparation of Submission.**

Submission requirements tables provide sources and references to the FMR, this manual, or to the NHBS on-line web site for exhibit formats and instructions.

### **b. Deadlines for Submission.**

- (1) OSD requires that all budget submission materials be submitted by a specific date, generally around 15 September. Budget Guidance Memoranda establish submission dates in advance of that date in order to allow FMB time to consolidate, clear, and distribute the material. In order to meet the OSD submission dates, it is mandatory for budget submitting offices to submit the material on the dates set by FMB.
- (2) Although the issuance of budget guidance and control totals is sometimes delayed because of late decisions, it is still necessary that budget submissions be received in accordance with the published schedule. Budget submitting offices must make every effort to submit on schedule by beginning preparation based on advanced information and controls provided by the cognizant FMB analyst, and by the judicious use of overtime and temporary manpower.

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## **6. Automated Submission Requirements.**

Automated requirements for the OSD/OMB submission include TOA estimates by appropriation, budget activity, and decision category; Procurement/RDT&E/Construction Programs Data Bases; Program and Financing information; Military Personnel end strength and Civilian Personnel full-time equivalents; and selected budget exhibits. Most of the information required for this submission is derived from the Program Budget Information System (PBIS). FMB uses this data base to develop TOA controls, and to submit the TOA estimates and Procurement/RDT&E/Construction Programs Data Bases required for the OSD/OMB submission. Requirements for automated submissions are included for each appropriation or area in this Part and are available at the PBIS on-line web site.

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## **7. Additional Budget Submissions.**

Following the initial biennial budget estimates submission additional budget submissions (ABSs) may be made, where warranted by specific changes in circumstances, within approved TOA control totals.

**a. General.**

Such submissions are subject to restrictions by OSD contained on Page 1-57, Part A of Section 010307 of the FMR. Only those submissions formally transmitted by the Secretary of the Navy will be considered.

**b. Submission Requirements.**

- (1) An ABS is comprised of a formal memorandum to the Secretary of Defense signed by the Secretary of the Navy accompanied by an Exhibit PB-10 which outlines the adjustments by appropriation and by line item. A complete narrative justification is required with the exhibit PB-10. The organization desiring submission of an ABS is responsible for preparing a proposed SECNAV memorandum and submitting it to FMB which prepares the exhibit PB-10 and coordinates the package within the DON. The format for exhibit PB-10 is contained on pages 1-137/138 of the FMR.
- (2) USD(C) requires the submission of all ABSs no later than 30 September.

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**8. Prior Year Update.**

Following the initial September budget submission, OSD requires the updating of budget estimates to include prior year actual data including any appropriation transfers. This occurs after the completion of end year accounting reports in November. Included in this update are revisions to the Program and Financing schedules and obligation/outlay rates, as well as incorporation of the latest proposed reprogrammings and prior year actual data. FMB prepares the necessary data for the actual year update with input as required from budget submitting offices.

**a. Program and Financing (P&F) Schedules.**

Prior year budget plan, obligation, outlay, financing, and object classification estimates are updated to reflect 30 September actual data. FMB is responsible for this update and changes the estimated PY amounts to actual values in automated format using selected accounting reports and other data as outlined below.

P&F Section  
Budget Plan

Accounting Report Used  
Appropriation Status by Fiscal Year Program  
and Subaccount (DD-1002) and selected budget  
Submitting office information

Obligations

Appropriation Status by Fiscal Year Program  
and Subaccount (DD-1002)

Financing	Report on Budget Execution (DD-733) Report on Reimbursements (DD-725)
Expenditure Tail	Report on Budget Execution (DD-733) Supplemental Report on Budget Execution (NC 2232)
Obligations by Object Classification	BSO submissions to BOCS

The PY estimates must agree with the end year accounting reports. Therefore, it is important that all changes that should be included in the PY column of the BY1 budget be effected prior to 30 September so that the end year accounting reports will reflect such revisions.

**b. CY and BY1 Obligations.**

- (1) For multi-year appropriations, obligation estimates reflected on the P&F schedules are also updated as part of the actual year update.
- (2) Obligation estimates are derived by the application of estimated obligation rates to TOA values of the specific program years following the development, review, and approval of these rates.
- (3) In the budget submission to OSD/OMB, FMB uses obligation rates directed by OSD. Budget Submitting Offices are to review these rates and recommend changes if appropriate. Any changes are to be submitted to FMB by mid-October of each year accompanied by written justification.
- (4) The proposed changes to the rates are reviewed by FMB, adjusted as necessary, and transmitted to OSD for final approval. Once approved, these rates are used to compute the obligation estimates included in the President's Budget Submission. The CY obligation estimates are also used as the obligation plan against which actual performance is measured.

**c. Budget Plan.**

The prior year update of estimates must include any reprogramming actions (above or below threshold) not included in the OSD/OMB budget submission. Since the prior year column of the budget is locked up shortly after the actual year update, it is important that this update include all reprogrammings that have occurred in the prior year.

**d. O&M Update.**

OSD requires an update of the Summary of Price and Program Change, Exhibit OP-32, for Operation and Maintenance appropriations as part of the prior year update. Budget submitting offices provide the necessary updated information via automated submissions.

**e. Deferred Maintenance on Property, Plant, and Equipment (PP&E) Update.**

To enable the DON to fulfill the annual financial statement requirements, actual PY amounts of deferred maintenance for the Real Property category of General PP&E and deferred maintenance on National Defense PP&E for all appropriations and the NWCF are required. These reported amounts must be the same as those to be included in the PY column of the subsequent President's Budget. BSOs must provide data to FMB as part of the Actual (Prior Year) Update.

**f. Civilian Personnel Update.**

Each year by mid-November, budget submitting offices are required to submit prior year actual on-board end strength, workyears (FTEs) and associated costs in the automated format of exhibits CP-1 and CP-2. FMB42 consolidates this information for submission to OSD. This actual end year data is also used to update the Object Class and personnel summary portions of the P&F schedules.

**g. Military Personnel Update.**

Actual Military Personnel end strength information is required for the prior year usually in late November. The Bureau of Naval Personnel (BUPERS) and Headquarters Marine Corps (HQMC) are required to provide automated submissions of actual active and reserve military personnel strength by personnel type, Program Budget Decision (for National Foreign Intelligence Program (NFIP) and Working Capital Fund Activity Groups only) and defense component or agency, if applicable.

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**9. Security Classification.**

Guidance on classification of budget material for the OSD/OMB submission is contained Section 010108 in the FMR on page 1-9.

## CHAPTER 2

### **Submission Guidance for Summary Requirements**

This chapter provides guidance for the preparation and submission of the material which constitutes the official Department of the Navy submission to OSD/OMB. This material includes summary data and exhibits that provide the information necessary to complete Program and Financing schedules, and to prepare the automated submission.

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#### **1. General Guidance.**

The official OSD/OMB budget submission consists of a transmittal memorandum, “Blue Book,” and summary exhibits for use by the Secretary of Defense and other management officials. Also included are an automated submission and detailed backup material required for review and tracking of individual programs. The summary and automated requirements are completed and submitted by FMB. Budget submitting offices prepare the detailed data, which are reviewed by FMB prior to the OSD/OMB submission.

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#### **2. Transmittal Memorandum.**

The Department of the Navy budget estimates are forwarded to the Secretary of Defense by means of a transmittal memorandum signed by the Secretary of the Navy. This memorandum highlights significant programs and special interest areas in the DON budget estimates and is used by the Secretary of the Navy as a major policy document. The transmittal memorandum is prepared by FMB and coordinated within the DON prior to SECNAV signature.

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#### **3. Blue Book.**

The transmittal memorandum is accompanied by an overview book which provides a summary of the DON budget and highlights of each appropriation request in both narrative and tabular form. The Blue Book is prepared by FMB with copies provided to various OSD, DON and other interested offices. All supporting data are required to be consistent with Blue Book estimates.

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#### **4. Exhibit PB-1, Summary of Budget Estimates.**

This exhibit displays TOA, Budget Authority, and Outlays for the prior, current, and budget years and is prepared by FMB using the Program and Financing (P&F) schedules. No input is required from budget submitting offices.

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#### **5. Exhibit PB-4, Schedule of Military and Civilian Personnel.**

This exhibit displays military officer and enlisted end strength and civilian full-time equivalents by U.S. and Foreign Direct and Indirect Hire personnel for the prior, current and budget years.

FMB prepares this exhibit ensuring that the numbers in this exhibit agree with those contained in the automated submission.

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## **6. Exhibit PB-8, CY Supplemental Appropriation Requirements.**

This exhibit displays supplemental requirements by appropriation. It is prepared by FMB; no input is required from budget submitting offices.

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## **7. Automated Submission Requirements.**

OSD requires submission of certain exhibits and other electronic data in automated format for this submission.

### **a. Exhibit Submissions from BSOs.**

Specific guidance for automated submissions is provided in Budget Guidance Memoranda with additional detailed instructions available at the NHBS on-line web site.

### **b. TOA.**

(1) OSD requires that TOA estimates be submitted for PY through BY6.

(a) For PY through BY2 these estimates must include the following information:

- Appropriation
- Budget Activity
- Special Program Code (SPC)

(b) For the third, fourth, fifth and sixth years of the Future Years Defense Program (FYDP) (BY3 through BY6), these estimates must include the following information:

- Appropriation
- Special Program Code (SPC)

(2) This submission is prepared by FMB from the Program Budget Information System (PBIS) which is also used to produce control totals for the OSD/OMB submission.

### **c. Military and Civilian Personnel Data.**

(1) OSD requires that military end strength and civilian personnel end strength and full-time equivalents (FTEs) be submitted in automated format for PY through BY6 as follows:

- Appropriation
- Defense Component or Agency, as applicable
- Special Program Code (SPC)(for NFIP and WCF Activity Group)
- Personnel Category



- (2) BUPERS and HQMC are responsible for providing these data for Navy and Marine Corps military personnel to FMB for subsequent submission to the OUSD(Comptroller) control data base (Comptroller Information System (CIS)).

**d. Procurement/RDT&E/Construction Programs Data Bases.**

OSD requires automated data submissions for the Procurement, Research and Development, and Military Construction appropriations. These data provide line item (procurement) and program element (R&D) and project (MILCON) detail. The P-1, R-1, and C-1 exhibits are prepared and distributed by OSD from the information contained in these data bases.

## **CHAPTER 3**

### **Submission Guidance for All Budget Submitting Offices**

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#### **1. General Guidance.**

This chapter provides guidance applicable to all Budget Submitting Offices (BSOs) for submission of budget materials. Some exhibit requirements contained in this chapter are satisfied by BSO submissions while others are satisfied by FMB using automated submissions received from BSOs. Many of these exhibits involve multiple appropriations and are not required for justification of a particular appropriation or fund request. These exhibits provide information about certain programs or elements of expense which also cross BSO multiple budget lines. Included in this category are exhibits for Management Headquarters; Environmental; Morale, Welfare, and Recreation (MWR); Combating Terrorism resources, among others. Information on automated submissions also are included.

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#### **2. Special Interest/Multi-Appropriation Exhibit Requirements.**

BSOs will prepare budget materials in accordance with the instructions contained in the FMR, Budget Guidance Memoranda and this manual. The submission requirements table shows sources and references for individual exhibit formats and instructions.

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#### **3. Civilian Personnel.**

Estimates will reflect final civilian resource controls (end strength, workyears, and costs) as a result of the DON review by appropriation, fund, budget line item, resource sponsor, program element, and type hire (U.S. Direct, Foreign National Direct, and Foreign National Indirect; direct and reimbursable). The submission requirements table shows sources and references for individual exhibit formats and instructions.

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#### **4. Information Technology (IT) and National Security Systems (NSS).**

Special interest IT/NSS budget exhibit reporting requirements include automated information systems, program or initiative, budget and workyears, prepared by appropriation/fund, budget line item, program element, global information grid area, and IT line item. These are to be based on IT/NSS budget estimates contained within the overall program/budget proposed by the Department of the Navy integrated planning, programming, budget and execution process. General IT/NSS budget guidance and definitions are contained in [Appendix H](#) of this manual.

##### **a. Submission Requirements.**

- (1) The submission requirements table shows sources and references for individual exhibit formats and instructions.

- (2) IT/NSS budget exhibits are to be submitted by budget submitting offices (BSOs) to FMB in accordance with this manual and supplementary FMB budget guidance memoranda via the Justification Management System (JMS).
  - a. Exhibits ES and Certification are to be prepared in Word (or equivalent) and submitted via the Justification Management System (JMS).
  - b. Exhibits NC-36 and NC-33 are to originate in NITE/STAR; the NITE/STAR export file, 'budgetX.txt', and the completed (via Word or Excel) NC-33 are to be submitted via JMS.
  - c. Exhibit 300 is to be completed and submitted via ITMA, and subsequently posted to JMS.
- (3) BSOs should extract IT/NSS appropriated funding and Navy working capital fund purchases program and operating costs from primary program/budget materials for reporting in the IT/NSS budget exhibits.

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## **5. Morale, Welfare and Recreation (MWR) Activities.**

Specific guidance and requirements applicable to the submission of MWR budget estimates is contained in this section.

### **a. General.**

- (1) Budget submissions are to be made through a budget submitting office, reflecting MWR estimates for all appropriations under that BSO's cognizance.
- (2) Submissions must reflect all changes resulting from the DON Review and any other action affecting the MWR estimates.

### **b. Submission Requirements.**

- (1) The MWR submission consists of backup material as specified in the submission requirements table.
- (2) MWR data on forces afloat is not required.
- (3) Formats and instructions for preparation of the exhibits are referenced in the MWR requirements table.
- (4) Definitions for MWR activities will be promulgated separately by USD(C).
- (5) All budget material must be submitted electronically to the Justification Management System (JMS).

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## **6. Environmental.**

Specific guidance and requirements applicable to the submission of Environmental related exhibits is contained in this section.

**a. General.**

- (1) Budget exhibits in support of the Environmental Restoration program (ENV 30A/B/C/D) are to be provided to FMB by the Naval Facilities Engineering Command (NAVFAC).
- (2) Budget submitting offices are required to submit budget exhibits for Environmental Quality (PB-28), Environmental Security Technology (PB-28A) and Environmental Quality Support.
- (3) NAVFAC is also required to submit Installation Level Detail.

**b. Submission Requirements.**

- (1) The Environmental submission consists of backup material as specified in the submission requirements table.
- (2) Submissions must reflect all changes resulting from the DON Review and any other action affecting Environmental issues.
- (3) Formats and instructions for preparation of the exhibits required for Environmental exhibits are referenced in the Environmental requirements table. Detailed formats and instructions for some of these exhibits are available at the NHBS on-line web site.
- (4) All budget material must be submitted electronically to the Justification Management System (JMS).

**c. Automated Submission Requirements.**

- (1) NAVFAC is required to submit the Summary of Price and Program Change Exhibit (OP-32).
- (2) Submission of automated data to the Budgetary Object Classification System (BOCS) is required. These data reflect planned obligations for the Environmental Restoration, Navy appropriation by object class. Detailed instructions and formats are available at the NHBS on-line web site.

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## **7. Budget and Performance Metrics Integration.**

The President's Management Agenda (PMA) targets the most apparent deficiencies in the government where the opportunity to improve performance is the greatest. The Office of Management and Budget (OMB) developed standards for success in the government-wide Budget and Performance Integration Initiative of the PMA. As a result, OMB requires federal agencies to use performance metrics in managing and justifying program resources.

BSOs are to use performance measures to justify resources requested in the Budget Year (BY1/BY2). The Program Assessment Rating Tool (PART) is a diagnostic tool that formalizes performance evaluation. PARTs are to be included in budget justification material. Absent a PART, BSOs may use existing, or create new, meaningful performance measures.

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## **8. Financial Management Activities.**

OMB Circular A-11 and Section 1905 of the FMR requires preparation and submission of budget material to fulfill Section 52, Data on Financial Management Activities. Information on funding levels for financial management activities is required for oversight and to ensure their use is in accordance with the government-wide 5 year financial management plan prepared by OMB as required by the Chief Financial Officers Act of 1990. FMO has the lead for reviewing and consolidating the information for submission to OSD.

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## **9. Submission Requirements Tables.**

The submissions requirements tables for this submission for Special Interest/Multi-Appropriation exhibits; Civilian Personnel; Information Technology; Morale, Welfare, and Recreation; and Environmental exhibits follow.

## Special Interest Exhibits for: **All Appropriations** **OSD/OMB Submission Requirements**

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
--	Appropriation by Object Classification	All	BOCS	PBIS on-line
<i>Description:</i> This exhibit provides a summary of price and program changes due to Foreign Currency Fluctuations, Price Growth, and Program Growth at the appropriation level.				
--	Overview Book	All	FMB	<a href="#">FMR 1-56</a> &1-90
<i>Description:</i> This book provides the highlights of the DON budget.				
CbT-1*	Combating Terrorism Activities Detail – SNaP Format	Various	BSOs	<a href="#">FMR 19-30</a>
<i>Description:</i> Required to identify combating terrorism resources: dollars and personnel by Antiterrorism, counterterrorism, terrorism consequence management, and Intelligence Support.				
CbT-2*	Combating Terrorism POC and Narrative – SNaP Format	Various	BSOs	<a href="#">FMR 19-30</a>
<i>Description:</i> This exhibit requires a detailed narrative overview that describes combating terrorism activities and programs.				
CONOPS-1	Contingency Operations	Various	BSOs	<a href="#">FMR 17-12/13</a>
<i>Description:</i> The purpose of this exhibit is to provide detailed cost estimates for each contingency operation. Prepare for FYs PY, CY, BY1, and BY2.				
EX-52	Information on Financial	Various	BSOs	PBIS on-line Management <a href="#">FMR 19-9</a> OMB A-11 S.52
<i>Description:</i> The purpose of this exhibit is to provide funding levels for financial management activities to ensure thier use is in accordance with the government-wide 5 year financial management plan prepared by OMB as required by the Chief Financial Officers Act of 1990. implementationdetailed cost estimates for each contingency operation.				

**Exhibit**

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
Sec 52 FII	Financial Improvement Initiative	Various	FMO	<a href="#">FMR 19-9</a> PBIS on-line
<i>Description:</i> This exhibit supplements the information on Exhibit 52 and shows the resources that are budgeted to achieve an unqualified audit opinion and to finance the costs of annual financial statement audits.				
OP-5	Overseas Contingency Operations	Various	BSOs	<a href="#">FMR 17-6/11</a>
<i>Description:</i> The purpose of this exhibit is to provide the incremental costs for supporting a designated operation. A separate exhibit should be prepared for each contingency operations; a summary exhibit for each region; and a total exhibit. Prepare for FYs PY, CY, BY1, and BY2.				
OP-26				
A/B/C	POL Consumption and Costs	All	BOCS	FMR 3- 108/110
<i>Description:</i> The purpose of this exhibit is to illustrate the FYs PY, CY, BY1, and BY2 POL Consumption and Costs, in Barrels, Unit Cost, and sources.				
PB-1	Summary of FY20BY Budget Estimates	All	FMB	<a href="#">FMR 1-128</a>
<i>Description:</i> The purpose of this exhibit is to display all accounts included in the Service program and budget review submission for FYs PY, CY, BY1, and BY2.				
PB-1A	Fiscal Guidance Track	All	FMB	<a href="#">FMR 1-129</a>
<i>Description:</i> The purpose of this exhibit is to display a track from the Fiscal Guidance, Functional Transfers and other adjustments for FYs BY1, BY2, BY3, BY4, BY5 and BY6.				
PB-3	Reprogramming/Transfers Between Appropriations	All	FMB	<a href="#">FMR 1-130/131</a>
<i>Description:</i> The purpose of this exhibit is to provide a detailed explanation for each program for which an increase is required or why a reduction is possible and an impact statement on the program(s) if the reprogramming is not approved. Prepare for FYCY.				
PB-4	FY 20BY1 and FY 20BY2 Budget Estimates - Schedule of Military and Civilian Personnel	Various	FMB	<a href="#">FMR 1-132/135</a>
<i>Description:</i> This exhibit provides civilian direct and reimbursable funded FTEs by appropriation, and active and reserve military personnel detailed end strength amounts for FY PY to BY2.				

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
PB-8	FY 20CY Supplemental Appropriation Requirements	Various	FMB	<a href="#">FMR 1-136</a>
<i>Description:</i> This exhibit provides budget authority, outlays and civilian/military personnel impacts for the current year supplemental proposal.				
PB-10	Additional FY 20BY Budget Estimates	Various	FMB	<a href="#">FMR 1-137/138</a>
<i>Description:</i> This exhibit outlines adjustments by appropriations and line item as well as any civilian and military personnel affected by the change for FY CY, BY1, and BY2. A complete narrative justification is required.				
PB-14	Functional Transfers	Various	FMB	<a href="#">FMR 19-45</a>
<i>Description:</i> This exhibit provides the total adjustment to the topline as a result of functional transfers included in the program and budget submission but not included in the program review.				
PB-15	Advisory and Assistance Services	All	BOCS	<a href="#">FMR 19-46/49</a>
<i>Description:</i> Obligations for advisory and assistance services acquired by contract from non-governmental sources to support or improve organization policy development, decision making, management, and administration; support program and/or project management and administration; provide management and support services for Research and Development activities; provide engineering and technical support services; or improve the effectiveness of management processes or procedures. Prepare for FYs PY, CY, BY1, and BY2.				
PB-18	Foreign Currency Exchange Data	Various	BSO	<a href="#">FMR 19-51</a>
<i>Description:</i> FYs PY, CY, BY1, and BY2, U.S. \$ Requiring Conversion. U.S. dollar value of program purchased with foreign currency at prescribed exchange rate. The value of the overseas program will agree with the obligations incurred at the budget rate reflected on the DD-Comp(M). Amounts requiring conversion for COLA will be component's estimate of military spendable income. Approved Execution Rates, express foreign currency in terms of units of foreign currency that can be purchased with one U.S. dollar.				



**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
	Foreign Currencies Purchased/Used	Various	BSO	PBIS on-line
<i>Description:</i> Required for all currencies not currently included in the Foreign Currency Fluctuation (FCF) process. The amounts for FYPY and FYCY should be equal to the total amount of U.S. dollars used to purchase the foreign currency. The FYBY amount should be the best estimate of the total amount of U.S. dollars to be used in that fiscal year to purchase the foreign currency.				
PB-22	Major DoD Headquarters Activities (MHA)	BSO		PBIS on-line; <a href="#">FMR 19-52/53</a>
<i>Description:</i> This exhibit provides manpower, payroll and non-labor cost data directly related to the Major Headquarters mission. Prepare for FYs PY, CY, BY1, BY2, BY3, BY4, BY5, and BY6.				
PB-41	Administrative Motor Vehicle Operations	Various	NAVFAC/ HQMC	<a href="#">FMR 19-80</a>
<i>Description:</i> FYs PY, CY, BY1, BY2, CY-BY1 Change, and BY1-BY2 Change for Operating Costs for Non-Tactical Fleets, Accident Damage (Net loss to Government), Vehicle Procurement Costs, Commercial Leases, Interagency Fleet Management System (IFMS) Leases, Disposal Costs, Capital Expenditures for Facilities and Equipment, Privately Operated Vehicles.				
PB-50	Child Development, School Age Care, Family Centers and Family Advocacy Programs	Various	BSO	<a href="#">FMR 19-84/88</a>
<i>Description:</i> The purpose of this exhibit is to identify costs/personnel/workload by appropriation and category for FYPY, FYCY, FYBY1 and FYBY2.				
PB-53	Budgeted Military and Civilian Pay Raise	Various	BSO	<a href="#">FMR 19-92</a>
<i>Description:</i> This exhibit provides the amount, date, and percentage of the pay raise by military and civilian personnel for O&M and other applicable appropriations for CY, BY1, and BY2.				
PB-58	Combatant Command Direct Funding	Various	BSO	<a href="#">FMR 19-95/101</a>
<i>Description:</i> The purpose of this exhibit is to provide program and budget justification and visibility for changes in the level of resources required for each COCOM.				

**Exhibit**

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
	Information on Overseas Staffing	Various	BSO	<a href="#">FMR 19-11</a> OMB A-11 S.25

*Description:* This exhibit reports the number of overseas employees assigned to a Chief of Mission staff and the cost of new positions being assigned.

Personnel Security Investigations	Various	BSO	PBIS on-line
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*Description:* This purpose of this exhibit is to identify the personnel security investigations workload and funding schedule.

\*Required in SNaP

## **Civilian Personnel**

### **OSD/OMB Submission Requirements**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
CP-1	Civilian Manpower by Activity Group/Type of Hire/RS/PE	BSO	PBIS on-line
<i>Description:</i> Civpers Relation in NBTS, Prepare for FYs PY, CY, BY1, BY2, BY3, BY4, BY5, and BY6.			
CP-2	Analysis of Civilian Personnel Costs	BSO	PBIS on-line
<i>Description:</i> End strength and FTE levels and associated funding. Prepare for FYs PY, CY, BY1, and BY2. CP-2 E/S and FTE must match CP-1 E/S and FTE.			
CP-7	Civilians by Activity	BSO	PBIS on-line
<i>Description:</i> This exhibit provides activity level breakout of civilians for FY PY-BY2.			
CP-10	Civilians Outside the 50 States	BSO	PBIS on-line
<i>Description:</i> The purpose of this exhibit is to provide breakout of civilians for FY PY-BY2.			
CP-23	Sources of Funding for Reimbursable Civilians	BSO	PBIS on-line
<i>Description:</i> This exhibit provides sources of funding by appropriation for FY PY to BY2.			
OP-8 Part 1	Civilian Personnel Costs	PBIS	PBIS on-line; <a href="#">FMR 3-55/57</a>
<i>Description:</i> This exhibit provides a breakout of direct hire/indirecthire/foreign nationals/reimbursable personnel costs for basic compensations, overtime, holiday pay, and benefits.			
OP-8 Part 2	Reimbursable Civilian Personnel Costs	NBTS	PBIS on-line; <a href="#">FMR 3-58/60</a>
<i>Description:</i> This exhibit provides a breakout of reimbursable civilian pay costs by source.			
OP-9	Analysis of Changes in FTE Costs	FMB	PBIS on-line; <a href="#">FMR 3-61/65</a>
<i>Description:</i> This exhibit provides the factors that have an impact on changes in average salary and average FTE costs from fiscal year to fiscal year.			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
PB-54	Civilian Personnel Hiring Plan	BSO	PBIS on-line; <a href="#">FMR 19-93</a>

*Description:* The purpose of this exhibit is to prepare monthly gains and loses.

\*Required in SNaP

## Information Technology (IT) and National Security Systems (NSS) OSD/OMB Submission Requirements

Exhibit No.	Title	Source	Reference
ES	IT/NSS Executive Summary	BSO	<a href="#">Appendix H FMR 18-1/12</a>

*Description:* This section provides significant FYBY investments; information assurance (IA) activities/initiatives; and other areas of interest. Specific reporting requirements are issued in FMB budget guidance memoranda due to changing requirements by higher authority.

EX 300	Capital Investment Report (CIR)/ Seleted SCIR	BSO	<a href="#">Appendix H FMR 18-1/12</a>
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*Description:* The exhibit provides business case analysis and related factors, which are scored by OMB to make funding decisions. The Exhibit 300 CIR/SCIR is maintained in the Office of the Assistant Secretary of Defense for Networks and Information Integration (OASD(NII) online IT Management Application (ITMA) (see: <http://140.185.43.23/index.htm>; contact FMB-4 for ITMA account access)).

NC-33	Justification of Increases and Decreases	BSO	<a href="#">Appendix H FMR 18-1/12</a>
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*Description:* This exhibit provides the Justification of Increases and Decreases from the preceding President's IT/NSS budget exhibit submission.. The NC-33 also feeds the Exhibit ES for submission to higher authority

NC-36	NITE/STAR Worksheets	BSO	<a href="#">Appendix H FMR 18-1/12</a>
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*Description:* The exhibit provides IT/NSS resources appropriation funding and NWCF cost/CPP information via the IT/NSS Exhibits/Standard Reporting (NITE/STAR) database management system.

Joint Certification	BSO	<a href="#">Appendix H FMR 18-1/12</a>
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*Description:* The exhibit provides assurance that IT/NSS budget exhibits are complete and accurate, consistent with primary budget, program and acquisition materials, decisions, and business cases, and are consistent amongst IT/NSS budget exhibits. BSO Comptroller and Command (IO) are required to jointly certify budget exhibits for each budget submission.

## **Morale, Welfare, and Recreation**

### **OSD/OMB Submission Requirements**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
OP-34	Appropriated Fund Support for Morale, Welfare and Recreation Activities (MWR)	BSO	<a href="#">FMR 3-135/141</a>

*Description:* This exhibit displays total appropriated fund support for Morale, Welfare, and Recreation programs and joint services managed programs.

OP-34*	Fund Support for Selected Quality of Life Activities	BSO	<a href="#">FMR 3-129/134</a>
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*Description:* The purpose of this exhibit is to provide a breakout of funding by category, activity, and appropriation.

\*Required in SNaP

## **Environmental OSD/OMB Submission Requirements**

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
<b>Environmental Restoration</b>			
ENV-30 1*	DERA/BRAC Funds for Env Cleanup 1	NAVFAC	<a href="#">FMR 13-8/10</a>
<i>Description:</i> The exhibit requires the estimates for PY-1 to Balance to Complete for DERA program management and support costs.			
ENV-30 2*	DERA/BRAC Funds for Env Cleanup 2	NAVFAC	<a href="#">FMR 13-11/27</a>
<i>Description:</i> The exhibit requires the estimates for PY-1 to Balance to Complete for DERA project management costs.			
ENV-30 3*	DERA/BRAC Funds for Env Cleanup 3	NAVFAC	<a href="#">FMR 13-28/30</a>
<i>Description:</i> The exhibit requires the estimates for PY-1 to BY4 for DERA performance metrics.			
ENV-30A	Funding by Priorities	NAVFAC	<a href="#">FMR 13-31/32</a>
<i>Description:</i> This exhibit illustrates the FY PY-1 actual amount, FYs PY and CY estimates, and the CY-BY1 change for Installation Restoration Program, Munitions Response, and Building Demolition.			
ENV-30B	Funding by Phase	NAVFAC	<a href="#">FMR 13-33/34</a>
<i>Description:</i> The exhibit requires the estimates for PY-BY2 for the ten restoration phases.			
ENV-30C	Outyear Funding by Priorities	NAVFAC	<a href="#">FMR 13-35</a>
<i>Description:</i> This exhibit requires the FYs BY1, BY2, BY3, and BY4 funding priorities for the Installation Restoration Program, Munitions Response, and Building Demolition/Debris Removal.			
ENV-30D	Outyear Funding by Phase	NAVFAC	<a href="#">FMR 13-36</a>
<i>Description:</i> This exhibit requires the FYs BY3, BY4, BY5, and BY6 funding by phase (i.e. assessments, analysis/investigations, interim actions, etc).			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
<b>Environmental Quality</b>			
PB-28*	Funds Budgeted for Environmental Quality	BSO	<a href="#">FMR 19-64/69</a>
<i>Description:</i> The purpose of this exhibit is to provide a summary of funds budgeted in FYs PY, CY, BY1, and BY2 for Environmental Projects. The PB-28 is the format for capturing all environmental Compliance, Pollution Prevention, and Conservation funding within the DoD, including amounts in Compliance used for Cleanup at overseas locations.			
PB-28A	Funds Budgeted for Environmental Security Technology	BSO	<a href="#">FMR 19-70</a>
<i>Description:</i> This exhibit is designed to provide a summary sheet of all appropriations/funds for FYs PY, CY, BY1, and BY2.			
PB-28B*	Operational Range Sustainment and Environmental Management	BSO	<a href="#">FMR 19-71/73</a>
<i>Description:</i> The purpose of this exhibit is to provide the range inventory for PY-BY2 and associated funding for range management, studies, response actions, sustainment actions and surveys.			

\*Required in SNaP



## **CHAPTER 4**

### **Submission Guidance for Military Personnel Appropriations**

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#### **1. General Guidance.**

This chapter provides guidance and prescribes the justification materials required to support budget estimates for the military personnel appropriations.

##### **a. Military Personnel Appropriations.**

The Department of the Navy military personnel appropriations include Military Personnel, Navy (MPN), Military Personnel, Marine Corps (MPMC), Reserve Personnel, Navy (RPN) and Reserve Personnel, Marine Corps (RPMC).

##### **b. Budgeting for Inflation.**

Anticipated inflation will be included in the OSD/OMB submission for clothing, subsistence-in-kind, the commercial portions of permanent change of station travel, and temporary lodging allowances overseas. To ensure adequate funding for variable housing allowances, anticipated housing cost inflation will be added. The inflation rates to be used will be based upon approved price indices provided in Budget Guidance Memoranda.

##### **c. Control Totals.**

Control totals are established by budget activity and special program code (SPC). No changes can be made after controls are issued. Budget submitting offices (BSOs) should coordinate with the cognizant FMB analyst if it is necessary to shift funds before control totals are finalized. BSOs should adjust funding within the control level as necessary to reflect decisions made during the DON review and to properly price and justify the budget estimates. These changes should also be coordinated with the cognizant FMB analyst.

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#### **2. Submission Requirements.**

The submission requirements table includes information regarding the sources for exhibits as well as references for instructions and formats for each exhibit. Budget exhibits should be submitted electronically via the Justification Management System (JMS).

##### **a. General Guidance.**

Detailed exhibits must be consistent with all summary budget exhibits, budget justification materials, automated submissions and funding controls. Automated submissions should be in accordance with the automated submission guidance provided at the PBIBS on-line web site.

**b. Automated Submission Requirements.**

- (1) Submission of automated data in support of estimates is required for both active and reserve Navy and Marine Corps military end strength by officer and enlisted and defense component or agency, if applicable. Data are also required by special program code (SPC) for the National Foreign Intelligence Program (NFIP) and the Working Capital Fund Activity Group. BUPERS and HQMC are responsible for providing these data to FMB for subsequent submission to the OUSD(Comptroller) Budget Resources System (BRS).
- (2) Submission of automated data to the Budgetary Object Classification System (BOCS) is required. These data reflect planned obligations for military personnel appropriations by object class.

## Military Personnel, Navy and Marine Corps

### OSD/OMB Submission Requirements

Exhibit No.	Title	Source	Reference
PB-30A	Summary of Requirements by Budget Program	BUPERS/HQMC	<a href="#">FMR 2-49</a>
<i>Description:</i> This exhibit requires the FY PY actual and FYs CY, BY1, and BY2 estimates for Direct Program, Reimbursable Program, and Total Program.			
PB-30B to PB-30F	Personnel Summaries	BUPERS/HQMC	<a href="#">FMR 2-50/55</a>
<i>Description:</i> This exhibit requires the FY PY actual and FYs CY, BY1, and BY2 estimates for Direct Program, Reimbursable Program, and Total Program for military personnel strength.			
PB-30J*	Summary of Entitlements by Subactivity	BUPERS/HQMC	<a href="#">FMR 2-56/59</a>
<i>Description:</i> This exhibit requires the FY PY actual and FYs CY, BY1, and BY2 estimates for Entitlements by Sub-activity.			
PB-30K	Analysis of Appropriation Changes and Supplemental Requirements	BUPERS/HQMC	<a href="#">FMR 2-60/63</a>
<i>Description:</i> The purpose of this exhibit is to analyze the changes in appropriations and supplemental requirements from congressional action.			
PB-30O	Schedule of Increases and Decreases Summary	BUPERS/HQMC	<a href="#">FMR 2-64</a>
<i>Description:</i> This schedule will address principal pricing and program changes as well as other actions resulting in increases or decreases between FYs CY, BY1, and BY2.			
PB-30P	Schedule of Increases and Decreases/Pay and Allowances	BUPERS/HQMC	<a href="#">FMR 2-65</a>
<i>Description:</i> This schedule requires principal pricing and program changes as well as other actions resulting in increases or decreases between FYs CY, BY1, and BY2.			

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
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PB-30Q	Military Personnel Assigned Outside DOD (End Strength)	BUPERS/HQMC	<a href="#">FMR 2-67/68</a>
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*Description:* This exhibit requires FYs PY, CY, BY1, and BY2 estimates for Military Personnel Assigned Outside DoD.

PB-30R	Reimbursable Program	BUPERS/HQMC	<a href="#">FMR 2-69</a>
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*Description:* This exhibit requires estimates for FYs PY, CY, BY1, and BY2 for the Reimbursable Program.

PB-30V	Incentive/Bonus Payment Stream	BUPERS/HQMC	<a href="#">FMR 2-70/71</a>
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*Description:* This exhibit is designed to illustrate the number and amount of Prior Obligations and Payments for Selected Enlistment Bonus.

PB-30Y	Performance Measures and Evaluation Summary	BUPERS/HQMC	<a href="#">FMR 2-72</a>
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*Description:* The purpose of this exhibit is to illustrate the FYs PY actual, and CY, BY1, BY2 planned end strength and recruiting performance measures.

M-1A	Military Personnel Programs Exhibit (peacetime level)	FMB	<a href="#">FMR 2-24</a>
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*Description:* The purpose of this exhibit is to provide resources in a budget activity and activity group line item level of detail with appropriation identification consistent with other budgetary data in the CIS database for FYs PY, CY, and BY. This exhibit must exclude all supplemental funding.

MP-2 (Part 1)	Dependents, Housing, and BAH Estimates	BUPERS/HQMC	<a href="#">FMR 2-73/74</a>
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*Description:* This exhibit estimates Dependents, Housing and Basic Allowance for occupying housing units.

MP-2 (Part 2)	Basic Allowance for Housing Outyear Summary	BUPERS/HQMC	<a href="#">FMR 2-75</a>
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*Description:* This exhibit requires FYs BY1 and BY2 estimates for Basic Allowance for Housing Officers, Housing Enlisted, and Housing Total.

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
MP-3	Summary of Outyear Data	BUPERS/HQMC	<a href="#">FMR 2-76</a>
<i>Description:</i> This exhibit requires outyear (FYs BY3, BY4, BY5, and BY6) estimates for Officer/Enlisted End Strength, Gains, or Losses.			
MP-4	Military Personnel by Region and Country (End Strength)	BUPERS/HQMC	<a href="#">FMR 2-77/82</a>
<i>Description:</i> The purpose of this exhibit is to indicate the FYs PY, CY, BY1, and BY2 amounts for Active Duty Military Personnel Stationed Ashore by Regional Area.			
MP-6	Education Benefits	BUPERS/HQMC	<a href="#">FMR 2-83/84</a>
<i>Description:</i> The exhibit requires FYs PY, CY, BY1, and BY2 amounts for Educational Benefits.			
MP-7	Aviation Retention Bonus	BUPERS/HQMC	<a href="#">FMR 2-85/86</a>
<i>Description:</i> The exhibit requires FYs PY, CY, BY1, and BY2 amounts to evaluate the Aviation Retention Bonus.			
MP-9	Summary of Basic Pay and Retired Pay Accrual Costs	BUPERS/HQMC	<a href="#">FMR 2-87</a>
<i>Description:</i> This exhibit requires the Basic and Retired Pay for Officer and Enlisted Personnel in FYs PY, CY, BY1, BY2, BY2+1, BY2+2, BY2+3, and BY2+4.			
MP-11	Gains Phased by Month	BUPERS/HQMC	<a href="#">FMR 2-88</a>
<i>Description:</i> This exhibit is designed to show the gains phased by month for officers and enlisted.			
MP-12	Pay Raise Data	BUPERS/HQMC	<a href="#">FMR 2-89</a>
<i>Description:</i> This exhibit is designed to illustrate Pay Raise data in FYs PY, CY, BY1, and BY2. This exhibit should reflect only the amounts budgeted that are affected by the pay raise. The numbers in this exhibit will be used to develop pay raise estimates.			

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
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MP-14	Selected Officer Occupation Specialties	BUPERS/RESFOR/HQMC	<a href="#">FMR 2-93/96</a>
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*Description:* This exhibit requires the number of selected specialties by designated grades for PY-1 to BY6 and narrative explaining significant increases and decreases in end-strength.

MP-15	Monthly Obligation Phasing Plan	FMB	<a href="#">FMR 2-97</a>
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*Description:* This exhibit provides estimated monthly and cumulative obligations for the CY by each budget subactivity for each military personnel appropriation.

MPERS-1	Monthly Obligation Phasing Plan	BUPERS/HQMC	<a href="#">Appendix A</a>
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*Description:* This exhibit is to reflect planned monthly obligation phasing for FY CY for the Military Personnel.

\* Required in SNaP

## Reserve Personnel, Navy and Marine Corps

### OSD/OMB Submission Requirements

Exhibit No.	Title	Source	Reference
PB-30A	Summary of Requirements by Budget Program	BUPERS/BUMED NETC/CNRF/HQMC	<a href="#">FMR 2-98</a>
<i>Description:</i> The purpose of this exhibit requires FYs PY, CY, BY1, and BY2 estimates for the Summary of Requirements by Budget Program.			
PB-30F	Schedule of Gains and Losses to Selected Reserve Strength	BUPERS/CNRF/ HQMC	<a href="#">FMR 2-99/100</a>
<i>Description:</i> This exhibit requires the Gains and Losses for FYs PY, CY, BY1, and BY2 for Selected Reserve Strength.			
PB-30G	Summary of Personnel	BUPERS/CNRF/HQMC	<a href="#">FMR 2-101</a>
<i>Description:</i> The purpose of this exhibit is to describe the number of Drills, number of active duty Days Training, and Strength for the Summary of Personnel.			
PB-30H	Reserves on Active Duty-Strength by Grade	BUPERS/HQMC	<a href="#">FMR 2-102</a>
<i>Description:</i> This exhibit measures strength by grade from Reserve On Active-Duty in FYs PY, CY, BY1, and BY2.			
PB-30I	Strength by Month	BUPERS/CNRF/HQMC	<a href="#">FMR 2-103</a>
<i>Description:</i> The purpose of this exhibit is to show the Strength by Month for Officer/Enlisted Reserve Personnel.			
PB-30J	Summary of Entitlements by Subactivity	BUPERS/BUMED NETC/CNRF/HQMC	<a href="#">FMR 2-104/108</a>
<i>Description:</i> This exhibit requires the Entitlements by Sub-activity for Officers/Enlisted for FYs PY, CY, BY1, and BY2.			
PB-30K	Analysis of Appropriation Changes	BUPERS/BUMED NETC/CNRF/HQMC	<a href="#">FMR 2-109/114</a>
<i>Description:</i> The purpose of this exhibit is to analyze the Appropriation Changes and Supplemental Requirements of Active and Inactive Duty Training.			

Exhibit No.	Title	Source	Reference
PB-30L	Summary of Basic Pay and Retired Pay Accrual Costs	BUPERS/BUMED CNRF/HQMC	<a href="#">FMR 2-115/116</a>
<i>Description:</i> This exhibit is designed to summarize the Basic Pay and Retired Pay Accrual Costs for Officers/Enlisted Reserve Personnel.			
PB-30M	Summary of Basic Allowance for Housing (BAH) Costs	BUPERS/CNRF/ HQMC	<a href="#">FMR 2-117/118</a>
<i>Description:</i> The purpose of this exhibit is to summarize the Basic Allowance for Housing for Officers/Enlisted Reserve Personnel.			
PB-30N	Summary of Travel Costs	BUPERS/BUMED NETC/CNRF/HQMC	<a href="#">FMR 2-119/120</a>
<i>Description:</i> This exhibit requires a summary of Travel Costs for Officer/Enlisted Reserve Personnel.			
PB-30O	Schedule of Increases and Decreases-Summary	BUPERS/BUMED NETC/CNRF/HQMC	<a href="#">FMR 2-64</a>
<i>Description:</i> This exhibit tracks the amount of Increases and Decreases in pricing and programs for Military Personnel.			
PB-30P	Schedule of Increases and Decreases	BUPERS/BUMED NETC/CNRF/HQMC	<a href="#">FMR 2-65</a>
<i>Description:</i> This schedule requires the principal pricing and program changes as well as other actions resulting in increases or decreases between FYs CY, BY1, and BY2.			
PB-30R	Reimbursable Program	CNRF/HQMC	<a href="#">FMR 2-69</a>
<i>Description:</i> This exhibit requires FYs PY, CY, BY1, and BY2 estimates for the Military Personnel Reimbursable program.			
PB-30S	Reserve Officer Candidates (ROTC) Enrollment	NETC/HQMC	<a href="#">FMR 2-121</a>
<i>Description:</i> The purpose of this exhibit is to note the FYs PY, CY, BY1, and BY2 estimates for Reserve Personnel and Reserve Officer Candidates Enrollment.			
PB-30T	Reserve Officer Candidates (ROTC) Program	NETC/HQMC	<a href="#">FMR 2-122</a>
<i>Description:</i> This exhibit requires data on Civilian/Military Personnel involved in the ROTC program.			



<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
PB-30V	Incentive/Bonus Payment Stream	BUPERS/CNRF	<a href="#">FMR 2-70/71</a>
<i>Description:</i> The purpose of this exhibit is to identify prior obligations, accelerated payments, initial payments and anniversary payments for bonus programs for FYs PY, CY, BY1, BY2, BY3, BY4, BY5, and BY6.			
PB-30W	Full-Time Support Personnel	BUPERS/BUMED NETC/CNRF/HQMC	<a href="#">FMR 2-123</a>
<i>Description:</i> This exhibit requires data on Officer/Enlisted Reserve Personnel Full-Time Support Personnel			
M-1A	Military Personnel Programs Exhibit (peacetime level)	FMB	<a href="#">FMR 2-24</a>
<i>Description:</i> The purpose of this exhibit is to provide resources in a budget activity and activity group line item level of detail with appropriation identification consistent with other budgetary data in the CIS database for FYs PY, CY, and BY. This exhibit must exclude all supplemental funding.			
MPERS-1	Monthly Obligation Phasing Plan	BUPERS/HQMC	<a href="#">Appendix A</a>
<i>Description:</i> This exhibit is to reflect planned monthly obligation phasing for FY CY for the Military Personnel.			
MPR-1	Initial Active Duty for Training Program and Prior Service Enlistments	BUPERS/CNRF/ HQMC	<a href="#">FMR 2-124/125</a>
<i>Description:</i> This exhibit requires monthly Strengths for Reserve Personnel Initial Active Duty for Training Program and Prior Service Enlistments			
MPR-4	Education Benefits (Title 10 USC, Chapter 106)	BUPERS/CNRF/HQMC	<a href="#">FMR 2-126</a>
<i>Description:</i> This exhibit requires FYs PY, CY, BY1, BY2, BY3, BY4, BY5, and BY6 estimates for Reserve Personnel Education Benefits.			
MPR-5	Summary of Basic Pay and Retired Pay Accrual Costs	BUPERS/CNRF BUMED/HQMC	<a href="#">FMR 2-127</a>
<i>Description:</i> This exhibit requires a summary of Basic and Retired Pay for Full/Part Time Reserve Officer/Enlisted Personnel for FYs PY, CY, BY1, BY2, BY3, BY4, BY5, and BY6.			

**Exhibit**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
MPR-6	Active Reserve/Guard (AGR) Personnel Cost	BUPERS/HQMC	<a href="#">FMR 2-128</a>
<i>Description:</i> This exhibit requires an analysis of FYs PY, CY, BY1, and BY2 estimates for Reserve Personnel Active Reserve/Guard Costs.			
MPR-7	Pay Raise Data	BUPERS/HQMC	<a href="#">FMR 2-129</a>
<i>Description:</i> This exhibit requires the direct and reimbursable pay raise data for FYs PY, CY, BY1, and BY2.			
MPR-8	Summary of Defense Health Program Accrual	BUPERS/HQMC RESFOR	<a href="#">FMR 2-130/132</a>
<i>Description:</i> This exhibit provides the average rate by officer and enlisted in the various paygroups for PY-BY6.			
MPR-9	Selected Officer Occupation Specialties	BUPERS/RESFOR HQMC	<a href="#">FMR 2-133/136</a>
<i>Description:</i> This exhibit requires the number of selected specialties by designated grades for PY-1 to BY6 and narrative explaining significant increases and decreases in end-strength.			
MPR-10	Monthly Obligation Phasing Plan	BUPERS/RESFOR HQMC	<a href="#">FMR 2-137</a>
<i>Description:</i> This exhibit provides estimated monthly and cumulative obligations for the CY by each budget subactivity for each military personnel appropriation.			

## CHAPTER 5

### Submission Guidance for Operation and Maintenance Appropriations

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#### 1. General Guidance.

This chapter prescribes the justification materials required to support budget estimates for the operation and maintenance (O&M) appropriations.

##### a. Operation and Maintenance Appropriations.

The Department of the Navy O&M appropriations include Operation and Maintenance, Navy (OMN), Operation and Maintenance, Marine Corps (OMMC), Operation and Maintenance, Navy Reserve (OMNR), and Operation and Maintenance, Marine Corps Reserve (OMMCR).

##### b. Budget Estimates/TOA Controls.

Control totals are established by special program code (SPC), PBD (National Foreign Intelligence Program only), claimant, activity/sub-activity group and special interest category. No changes can be made after controls are finalized. Budget submitting offices (BSOs) should coordinate with the cognizant FMB analyst if it is necessary to shift funds before the control totals are published. BSOs should adjust funding within the control level as necessary to reflect decisions made during the DON review and to properly price and justify the budget estimates. These changes should also be coordinated with the cognizant FMB analyst.

##### c. FTE and Military End Strength.

Civilian full-time equivalent (FTE) and active duty military end strength and workyears will be included in active O&M appropriation exhibits and supporting material, where applicable. BSOs are to maintain close liaison with the various program and resource sponsors regarding manpower requirements.

##### d. Funding Policies, Definitions and Expense/Investment Criteria.

Chapter 1 of the FMR, Section 010201, contains policies and definitions concerning costs that are to be financed by the O&M appropriations as opposed to other appropriations in the R & D area. The same section of the FMR also provides policies and definitions regarding the application of expenses and investment criteria for budgetary purposes.

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#### 2. Submission Requirements.

The submission requirements table includes information regarding the sources for exhibits as well as references for instructions and formats for each exhibit. Budget exhibits should be submitted electronically via the Justification Management System (JMS).

**a. General Guidance.**

Detailed exhibits must be consistent with all summary budget exhibits, budget justification materials, automated submissions and funding controls. Automated submissions should be in accordance with the automated submission guidance provided at the NHBS on-line web site.

**b. Automated Submission Requirements.**

(1) The following automated submissions are required:

OP-32	Summary of Price and Program Change
OP-5	Automated Reporting System (OARS)

(2) Data submitted to the Budgetary Object Classification System (BOCS) is used to prepare a consolidated OP-32 and OP-26.

(3) OARS is an automated system utilized to manage and review Operation and Maintenance budget information and to prepare budget justification materials. Detailed instructions and related information on this system is available at the PBIS on-line web site.

## Operation and Maintenance Appropriations

### OSD/OMB Submission Requirements

Exhibit No.	Title	Approp.	Source	Reference
Exhibit 54	Space Budget Justification	O&M	CNO	OMB Circular No. A-11, Sec. 54

*Description:* This exhibit shows rental payments to GSA, which reconcile the GSA rent estimate with actual, planned, and requested changes in inventory; funding sources for these rental payments to GSA; rental payments to others, both non-Federal and Federal sources; and, supporting detail on all changes from the GSA rent bill or GSA estimates of rental costs. Fiscal Years to be reflected are PY, CY, BY1, and BY2.

O-1	O&M Funding by Budget Activity/Activity Group/ Subactivity Group	All	PBIS	PBIS on-line; <a href="#">FMR 3-17</a>
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*Description:* Provides funding data for each O&M Budget Activity, Activity Group, and Subactivity subtotal funding levels for FYs PY, CY, BY1, and BY2.

O-1A	O&M Funding by Budget Activity/Activity Group/ Subactivity Group (peacetime level)	All	PBIS	PBIS on-line; <a href="#">FMR 3-17</a> ;
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*Description:* Provides funding data for each O&M Budget Activity, Activity Group, and Subactivity subtotal funding levels for FYs PY, CY, BY1, and BY2. **This exhibit must exclude all supplemental funding.**

OM-1Q	Quarterly Obligation Authority	All	BSO	<a href="#">Appendix B</a>
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*Description:* The purpose of this exhibit is to reflect planned quarterly obligation authority for direct and unfunded reimbursable authority.

OM-4	MSC Charter by Ship Hull	OMN	LANTFLT PACFLT/SSP	<a href="#">Appendix B</a>
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*Description:* This exhibit is designed to measure the Operation and Maintenance MSC Charter in Units and Dollars for FYs PY, CY, BY1, and BY2.

OM-6	Unfunded Requirements	All	BSO	<a href="#">Appendix H</a>
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*Description:* The purpose of this exhibit is to identify urgent requirements in which cannot be accommodated within funding constraints.

Exhibit No.	Title	Approp.	Source	Reference
OP-5	Instructions for Summary and Justification of Changes in Resources	All	OARS	<a href="#">FMR 3-18/54</a> ; 8-4; 6-22
<i>Description:</i> Provides increases and decreases (program and pricing) between and within FYs (for FYs PY, CY, BY1, and BY2). *Note special requirements for JCS exercises, base support, transportation, FSRM, and training.				
OP-5A	Contract and Organic Depot Maintenance Detailed Report	Various	BSOs	<a href="#">PBI on-line</a>
<i>Description:</i> This exhibit captures cost and workload information by each major weapon system for direct-funded depot maintenance activities for PY, CY, BY1, and BY2.				
	Navy Shipyards (Direct Funded) Intermediate and Depot Level Maintenance	Various	BSOs	PBIS on-line
<i>Description:</i> This exhibit captures direct and indirect cost and workload information for ship depot maintenance, reflecting the work at the shipyards that are no longer funded through the Working Capital Funds for PY, CY, BY1, and BY2.				
OP-14	Individual Training Data (Parts A-F, Attachments 1 & 2)	OMN/MC	NETC/CNO CNO/BUPERS/ HQMC	<a href="#">FMR 3-66/81</a>
<i>Description:</i> This exhibit requires service academy attrition, training manpower, undergraduate flight training, ROTC, VOLED, and professional development institutions for PY-BY2.				
OP-20*	Flying Hours Program	OMN/R	N789	<a href="#">FMR 3-98/100</a>
<i>Description:</i> The OP-20 exhibit illustrates the hours, funding, crews, and utilization for FYs PY-1, PY, CY, BY1, BY2, BY3, BY4, BY5, and BY6.				
OP-24	Emergency and Extraordinary Expense Limitation	OMN	AAUSN	<a href="#">FMR 3-101/104</a>
<i>Description:</i> The purpose of this exhibit is to capture all expenses subject to the congressional limitation emergency and extraordinary expenses.				
OP-25*	Ground Vehicle Operations	O&M	BSO	<a href="#">FMR 3-105/107</a>
<i>Description:</i> The purpose of this exhibit is to provide weapon system detail for PY-1 to BY6.				

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
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OP-30*	Depot Maintenance Program	All	BSO	<a href="#">FMR 3-111/113</a>
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*Description:* This exhibit represents funding requirements for the military depot maintenance program. For BSOs with depot maintenance in more than one SAG, an OP-30 exhibit is required to be submitted at the SAG level vice the claimant level. Exhibit must be in Excel format for all appropriations.

OP-30S*	Ship Depot Maintenance Program	OMN/ OMNR	LANTFLT/ NAVSEA/ PACFLT	<a href="#">FMR 3-114/115</a>
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*Description:* This exhibit provides an evaluation tool for estimating Supplemental Ship Depot Maintenance and Inactivation Programs. Exhibit must be in Excel format for all appropriations.

OP-31	Spares and Repair Parts	OMNR/ OMMC/R	CNRF/ HQMC	<a href="#">FMR 3-116</a>
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*Description:* The purpose of this exhibit is to provide the quantity and funding for each commodity group within each O&M appropriation used to purchase depot level reparable and consumable supplies from the DWCF for FYs PY, CY, BY1, BY2, and CY-BY1 and BY1-BY2 change.

OP-32	Summary of Price and Program Change	All	BOCS	<a href="#">FMR 3-117/128</a>
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*Description:* This exhibit provides a summary of price and program changes due to Foreign Currency Fluctuations, Price Growth, and Program Growth.

OP-32A	Summary of Price and Program Change (peacetime level)	All	BOCS	<a href="#">FMR 3-117/128</a>
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*Description:* This exhibit provides a summary of price and program changes due to Foreign Currency Fluctuations, Price Growth, and Program Growth. **This exhibit must exclude all supplemental funding.**

OP-40	Ship Fuel and Operating Tempo Data	OMN/ OMNR	LANTFLT/ PACFLT	<a href="#">FMR 3-142</a>
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*Description:* The purpose of this exhibit is to represent the OMN/OMNR Ship Fuel and Operating Tempo Data for the Deployed and Non-Deployed Fleet. The template provided in NHBS Budget Formulation Templates must be used.

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
OP-41*	Ship Operations	OMN/ OMNR	LANTFLT/ PACFLT	<a href="#">FMR 3-143/145</a>
<i>Description:</i> This exhibit provides data on the cost of ship operations by ship type. The template provided in NHBS Budget Formulation Templates must be used.				
OP-81	O&M Monthly Obligation Phasing Plan	All	BSOs	<a href="#">FMR 3-154/155</a>
<i>Description:</i> This exhibit provides estimated monthly and cumulative obligations for the CY by budget subactivity group for each appropriation in the O&M Title.				
PB-20 Part 1	Aircraft Inventory	Various	LANT/PAC	<a href="#">FMR 3-209/210</a>
<i>Description:</i> This exhibit provides a breakout by aircraft T/M/S for PY-BY2.				
PB-24	Professional Military Education Schools	Various	BSO	<a href="#">FMR 19-56/58</a>
<i>Description:</i> Professional Military Education budget for Fiscal Years FYPY-FYBY2.				
PB-25	Host Nation Support	Various	BSO	<a href="#">FMR 19-59/63</a>
<i>Description:</i> Host Nation Support costs for Fiscal Years FYPY-FYBY2.				
PB-31D	Summary of Increases and Decreases	OMMC/ OMMCR	HQMC	<a href="#">FMR 3-211/212</a>
<i>Description:</i> Summary of Increases and Decreases by Budget Activity for FYs PY, CY, BY1, and BY2.				
PB-31R	Personnel Summary	OMMC/ OMMCR	HQMC	<a href="#">FMR 3-214/215</a>
<i>Description:</i> Personnel Summary for Fiscal Years PY, CY, BY1, and BY2; Outyear data for Fiscal Years BY3, BY4, BY5, and BY6.				

\*Required in SNaP.



## CHAPTER 6

### Submission Guidance For Procurement Appropriations

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#### 1. General Guidance.

This chapter provides general guidance and prescribes the justification materials required to support budget estimates for the procurement appropriations.

##### a. Procurement Appropriations.

The Department of the Navy procurement appropriations include Aircraft Procurement, Navy (APN), Weapons Procurement, Navy (WPN), Shipbuilding and Conversion, Navy (SCN), Other Procurement, Navy (OPN), Procurement, Marine Corps (PMC), and Procurement of Ammunition, Navy and Marine Corps (PANMC).

##### b. Control Totals.

Control totals are established by P-1 line item. No changes can be made at the line item level after controls are issued. Budget submitting offices (BSOs) should coordinate with the cognizant FMB analyst if it is necessary to shift funds between line items before the control totals are published. BSOs should adjust funding below the line item level as necessary to reflect decisions made during the OSD/OMB review and to properly price and justify the budget estimates. These changes should also be coordinated with the cognizant FMB analyst.

##### c. Reserve Procurement.

The Department of the Navy is required to identify separately the quantities and costs of procurement items planned for the Navy Reserve and the Marine Corps Reserve. For major systems, a separate, non-add cost estimate exhibit (P-5 or P-5A) should be prepared for Reserve procurement. For non-major systems, the appropriate exhibit should be annotated to identify quantity and cost of equipment for both Reserve Components.

#### 2. Submission Requirements.

The submission requirements table includes information regarding the sources for exhibits as well as references for instructions and formats for each exhibit. Budget exhibits should be submitted electronically via the Justification Management System (JMS).

##### a. General Guidance.

Detailed exhibits must be consistent with summary budget exhibits, budget justification materials, automated submissions and funding controls. Automated submissions should be in accordance with the automated submission guidance provided at the PBIS on-line web site.

**b. Automated Submission Requirements.**

- (1) Procurement Programs Data Base. The Department of the Navy is required to maintain an automated Procurement Programs Data Base to supplement the procurement justification materials. The Procurement Programs Data Base is also used by OSD to track Program Budget Decisions (PBDs) at the line item level, track Congressional action on the President's budget submission, and provide the baseline data required for special analyses. The Procurement Programs Data Base is prepared by FMB.
- (2) Budgetary Object Classification System (BOCS). BSOs are required to provide an automated submission to BOCS. This information reflects planned obligations for all procurement appropriations.

## **Procurement Appropriations**

### **OSD/OMB Submission Requirements**

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
P-1	Procurement Program	All	PBIS	PBIS on-line; <a href="#">FMR 4-13</a>
<i>Description:</i> Line item control from PBIS.				
P-1C	Procurement Program- Comparison	All	PBIS	PBIS on-line; <a href="#">FMR 4-16/18</a>
<i>Description:</i> Line item control from PBIS.				
P-1M	Procurement Program Mod Summary	All	PBIS	PBIS on-line; <a href="#">FMR 4-14</a>
<i>Description:</i> Line item control from PBIS.				
P-3a	Individual Modification	All but SCN	BSO	<a href="#">FMR 4-19/22</a>
<i>Description:</i> This exhibit is requires a description of what additional capability is added to a system by this modification, and why the modification is necessary (i.e., to increase reliability, maintainability, or mission capability).				
P-5	Cost Analysis	All	BSO	<a href="#">FMR 4-23/30</a>
<i>Description:</i> The purpose of this exhibit is to provide detailed cost information in support of Exhibit P-1 line items consistent with the appropriate work breakdown structure (WBS) elements for the programs. It is essential that this exhibit be complete and accurate, as it is the most important exhibit in the backup book.				
P-5a	Procurement History and Planning	All	BSO	<a href="#">FMR 4-31/34</a>
<i>Description:</i> This exhibit provides detailed information on the P-5 entries regarding all prior years having contracts with undelivered assets, and FYs PY, CY, BY1, and BY2. Contract information is used to compare cost estimates between fiscal years by comparing unit costs on previous contracts.				
P-5b	Analysis of Ship Cost Estimate-Basic/Escalation	SCN	NAVSEA	<a href="#">FMR 4-35</a>
<i>Description:</i> This exhibit details the (start/issue, complete/response, reissue, complete/response) of the Design Schedule, Classification of Cost Estimate, Basic Construction/Conversion, Escalation and Other Basic (Reserves/Misc).				

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
P-8a	Analysis of Ship Cost Estimates-Major Equipment	SCN	NAVSEA	<a href="#">FMR 4-36</a>
<i>Description:</i> This exhibit depicts the PY/CY/BY Qty. and Amount For Electronics Equipment, Ordnance Equipment, Propulsion Equipment and HME Equipment.				
P-10	Advance Procurement Requirements Analysis	All but OPN	BSO	<a href="#">FMR 4-37/44</a>
<i>Description:</i> This exhibit requires an explanation for differences between requested leadtimes and actual leadtimes, requested contract award dates and actual contract award dates, and requested cost and actual contract cost.				
P-17	Layaway and/or Distribution	As applicable	BSO	<a href="#">FMR 4-45/46</a>
<i>Description:</i> The purpose of this exhibit is to provide the funding requirements for layaway and distribution projects at government-owned, government-operated (GOGO) facilities, at government-owned, contractor-operated (GOCO) facilities, and contractor-owned, contractor-operated (COCO) facilities.				
P-18	Initial and Replenishment Spares and Repair Parts Justification	All but SCN	BSO	<a href="#">FMR 4-47/48</a>
<i>Description:</i> The purpose of this exhibit is to provide the funding requirements for the procurement of initial and replenishment spares and repair parts in support of end items of equipment and in support of modifications to existing end items of equipment where end items of equipment are being supported by procurement appropriations.				
P-20	Requirements Study	All	BSO	<a href="#">FMR 4-49/51</a>
<i>Description:</i> This exhibit provides detailed information regarding the determination of asset availability and requirements.				
P-21	Production Schedule	All but SCN	BSO	<a href="#">FMR 4-52/54</a>
<i>Description:</i> The purpose of this exhibit is to provide detailed information with regard to the monthly production of all applicable items.				
P-22	Ammunition Inventory	PANMC	BSO	<a href="#">FMR 4-55/56</a>
<i>Description:</i> The purpose of this exhibit is to provide visibility into the Single Manager for Conventional Ammunition (SMCA)-owned component inventory and into the ammunition inventory.				

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
P-23	Time Phased Requirements Schedule	All	BSO	<a href="#">FMR 4-57</a>
<i>Description:</i> The purpose of this exhibits is to provide detailed information with regard to the quarterly requirements and production of all applicable installed items. A P-23 is not required if a P-3a modification exhibit is submitted.				
P-23a	Installation Data	All but SCN	BSO	<a href="#">FMR 4-58/60</a>
<i>Description:</i> The purpose of these exhibits is to provide detailed information with regard to the quarterly requirements and production of all applicable installed items.				
P-25	Production Support and Industrial Facilities Cost Analysis	As applicable	BSO	<a href="#">FMR 4-61/62</a>
<i>Description:</i> The exhibit is used to display costs for each funded production project at all government owned, government operated (GOGO) and government owned, contractor operated (GOCO) facilities. In addition the exhibit will display the costs associated with a facilities project for those government owned lines that are located at contractor owned, contractor operated (COCO) facilities.				
P-26	Maintenance of Inactive Facilities	Various	BSO	<a href="#">FMR 4-63/64</a>
<i>Description:</i> This exhibit provide funding breakout for PY to cost-to-compete for inactive lines at active plants and contractor plants by contractor.				
P-27	SCN - Ship Production Schedule	SCN	NAVSEA	<a href="#">FMR 4-65</a>
<i>Description:</i> The purpose of this exhibit is to provide the funding requirements for the Ship Production Schedule.				
P-29	SCN Outfitting Costs	SCN	NAVSEA	<a href="#">FMR 4-66</a>
<i>Description:</i> The purpose of this exhibit is to provide the costs of the Shipbuilding and Conversion Outfitting.				
P-29a	SCN Outfitting Costs-Comparison	SCN	NAVSEA	<a href="#">FMR 4-67</a>
<i>Description:</i> This exhibit compares the previous President's budget request to the current Budget Estimate Submission or the current President's budget request as appropriate.				

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
P-30	SCN Post Delivery Costs	SCN	NAVSEA	<a href="#">FMR 4-68</a>
<i>Description:</i> The purpose of this exhibit is to provide the Post Delivery Costs for Shipbuilding and Conversion.				
P-32	Purchases from WCF	All	BOCS	PBIS on-line
<i>Description:</i> This exhibit provides a summary of price and program changes due to Foreign Currency Fluctuations, Price Growth, and Program Growth.				
P-35	Major Ship Component Fact Sheet	SCN	NAVSEA	<a href="#">FMR 4-70/71</a>
<i>Description:</i> The purpose of this exhibit is to identify and estimate the costs for Major Ship Components.				
P-36	Depot Level Ship Maintenance Schedule	OPN	BSO	<a href="#">FMR 4-72</a>
<i>Description:</i> The purpose of this exhibit is to provide schedule and budgetary data for the ships planned for a modernization availability using FYs PY, CY, BY1, and BY2 funds in support of the availability.				
P-40	Budget Item Justification	All	BSO	<a href="#">FMR 4-73/75</a>
<i>Description:</i> The purpose of this exhibit is to provide overall narrative justification and total procurement costs for each P-1 line item. Include all advance procurement, initial spares and repair parts for acquisition category 1 programs.				
P-40a	Budget Item Justification for Aggregated Items	All	BSO	<a href="#">FMR 4-76/77</a>
<i>Description:</i> The purpose of this exhibit is to provide the quantities and funding covering the procurement programs included in aggregated P-1 line items such as “Items Less Than \$5.0 million.” A P-5 is not required for items included on a P-40a.				
MYP-1	Multiyear Procurement Criteria	As applicable	BSO	<a href="#">FMR 4-78/79</a>
<i>Description:</i> This exhibit illustrates the benefits, savings, and advantages to the Government from the Multiyear Procurement Criteria.				
MYP-2	Total Program Funding Plan	As applicable	BSO	<a href="#">FMR 4-80</a>
<i>Description:</i> The purpose of this exhibit is to estimate Procurement Quantity, Annual Procurement, Multiyear Procurement, Multiyear Savings and Outlays.				

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
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MYP-3	Contract Funding Plan	As applicable	BSO	<a href="#">FMR 4-81</a>
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*Description:* The purpose of this exhibit is to illustrate the multiyear funding process in Contract Funding that identifies the costs in the budget and current years.

MYP-4	Present Value Analysis	As applicable	BSO	<a href="#">FMR 4-82/85</a>
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*Description:* This exhibit identifies the Present Value of a project, a then year cost, and also cost in constant real dollars.

## **CHAPTER 7**

### **Submission Guidance for the Research, Development, Test and Evaluation, Navy (RDT&E,N) Appropriation**

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#### **1. General Guidance.**

This chapter prescribes the justification materials required in support of budget estimates for the RDT&E,N appropriation.

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#### **2. Control Totals.**

Control totals are established by program element/project. No changes can be made at the project level after controls are issued. The budget submitting office should coordinate with the cognizant FMB analyst if it is necessary to shift funds between projects before the control totals are published. Budget submitting offices should adjust funding below the project level as necessary to reflect decisions made during the DON review and to properly justify the budget estimates. These changes should be coordinated with the cognizant FMB analyst.

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#### **3. Submission Requirements.**

The submission requirements table includes information regarding the sources for exhibits as well as references for instructions and formats for each exhibit. Budget exhibits should be submitted electronically via the Justification Management System (JMS).

##### **a. General Guidance.**

Detailed exhibits must be consistent with summary budget exhibits, budget justification materials, automated submissions and funding controls. Automated submissions should be in accordance with the automated submission guidance provided at the PBIS on-line web site.

##### **b. Automated Submission Requirements.**

- (1) R&D Programs Data Base. The Department of the Navy is required to establish an automated R&D Programs Data Base to supplement the justification materials. The R&D Programs Data Base is also used by OSD to track Program Budget Decisions (PBDs) at the line item level, track Congressional action on the President's budget submission, and provide the baseline data required for special analyses. The R&D Programs Data Base is prepared by FMB.
- (2) Submission of automated data to the Budgetary Object Classification System (BOCS) is required. These data reflect planned obligations for the RDT&E, N appropriation by object class.



## Research, Development, Test and Evaluation, Navy

### OSD/OMB Submission Requirements

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
- -	Project Listing by Budget Activity	NBTS	PBIS on-line

*Description:* The purpose of this exhibit is to define the project element number, BA, and TOA.

DD 1391/

1391C	Military Construction Project Data	BSO	<a href="#">FMR 6-47/54</a>
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*Description:* This exhibit is designed to record Military Construction Project Data. The DD Form 1391 will be used, as applicable, by the Active, Guard, and Reserve Forces to support each project proposed for inclusion in the Military Construction Program.

MRTFB-1	Installation Financial Summary	BSO	<a href="#">FMR 19-31/33</a>
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*Description:* This exhibit reflects total funds from all sources to be expended at each MRTFB activity.

MRTFB-2a	Element of Expense Listing	BOCS	<a href="#">FMR 19-34</a>
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*Description:* This exhibit shows the elements of expense and the FYs PY, CY, BY1, and BY2 totals for each item.

MRTFB-2b	MRTFB Activity Schedule of Increases & Decreases	BSO	<a href="#">FMR 19-35</a>
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*Description:* This exhibit provides a schedule of increases and decreases covering year-to-year changes in the total institutional entry on Exhibit MRTFB-1 to include changes in work years, maintenance and repair and other items with changes in excess of \$1 million.

MRTFB-2c	Workyears	BSO	<a href="#">FMR 19-36</a>
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*Description:* This exhibit requires the FYs PY, CY, BY1, and BY2 estimates for Military Officer, Civilian and Contractor at MRTFBs.

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
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MRTFB-2d	Source of Direct Funds	BSO	<a href="#">FMR 19-37</a>
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*Description:* This exhibit shows by major program, the sources of the Direct Funds contained in Exhibit MRTFB-1, Direct (User) Funding. Provide a subtotal for each appropriation or category shown on the MRTFB-1 Exhibit.

MRTFB-3a	Improvement & Modernization Funds Summary	BSO	<a href="#">FMR 19-38</a>
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*Description:* Provide an I&M priority listing for FYs PY, CY, BY1, and BY2 for all funding at the MRTFB activity for I&M.

MRTFB-3b	Military Construction and BRAC projects	BSO	<a href="#">FMR 19-39</a>
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*Description:* MILCON and BRAC projects that are programmed to support the MRTFB mission at the activity and are funded in FYs PY, CY, BY1, and BY2 of the budget estimates submission.

MRTFB-3c	Improvement and Modernization Detail	BSO	<a href="#">FMR 19-40</a>
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*Description:* This exhibit is designed for any item exceeding \$2 million in any year or cumulative funding of \$10 million. Need to indicate potential benefits, cost savings and capability improvements.

R-1	RDT&E Programs	PBIS	PBIS on-line; <a href="#">FMR 5-10/11</a>
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*Description:* Provides line item funding values.

R-1C	RDT&E Programs – Comparison Report	PBIS	PBIS on-line; <a href="#">FMR 5-11</a>
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*Description:* This exhibit provides comparison between the last President's Budget and the current estimate.

R-2	RDT&E Budget Item Justification	BSO	<a href="#">FMR 5-12</a>
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*Description:* This exhibit identifies the cost of the item and a quantity of articles.

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
R-2a	RDT&E Project Justification	BSO	<a href="#">FMR 5-15</a>
<i>Description:</i> The purpose of the exhibit is to identify the project cost.			
R-3	Project Cost Analysis	BSO	<a href="#">FMR 5-16/19</a>
<i>Description:</i> This exhibit illustrates the FYs PY, CY, BY1, and BY2 costs and award dates.			
R-4	Schedule Profile	BSO	<a href="#">FMR 5-20</a>
<i>Description:</i> This exhibit requires a Milestone schedule by program element.			
R-4a	Schedule Detail	BSO	<a href="#">FMR 5-21/22</a>
<i>Description:</i> This exhibit requires a tabular display of the major program Milestones identified in the R-4 exhibit.			
R-5	Termination Liability	BSO	<a href="#">FMR 5-23/24</a>
<i>Description:</i> This exhibit reports the funds budgeted for termination liability within ACAT I programs with RDT&E funding for FYPY to FYBY6 by major program.			
R-32	Summary of Price and Program Changes	BOCS	PBIS on-line
<i>Description:</i> This exhibit provides a summary of price and program changes due to Foreign Currency Fluctuations, Price Growth, and Program Growth.			
T&E-1*	Test and Evaluation	BSO	<a href="#">FMR 19-41/44</a>
<i>Description:</i> The purpose of this exhibit is to describe any variations of the costs from those in the approved Test and Evaluation masterplan (TEMP).			

\*Required in SNaP

## **CHAPTER 8**

### **Submission Guidance for the Military Construction, Base Realignment and Closure (BRAC), and Family Housing Appropriations**

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#### **1. General Guidance.**

This chapter provides general guidance and prescribes the justification materials required to support budget estimates for the Military Construction, Base Realignment and Closure, and Family Housing appropriations.

##### **a. Appropriations.**

The Department of the Navy Military Construction appropriations are Military Construction, Navy (MCN) and Military Construction, Naval Reserve (MCNR). Family Housing appropriations are Family Housing, Operations and Debt (FHOPS) and Family Housing, Construction, Navy and Marine Corps (FHCON). Base Realignment and Closure (BRAC) is also included in this chapter.

##### **b. Control Totals.**

Control totals are established by PBD and by project. No changes can be made at the project level after controls are issued. The budget submitting office should coordinate with the cognizant FMB analyst if it is necessary to shift funds between projects before the control totals are published. The budget submitting office should adjust funding below this level as necessary to reflect decisions made during the DON review and to properly justify the budget estimates. These changes should be coordinated with the cognizant FMB analyst.

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#### **2. Submission Requirements.**

The submission requirements table includes information regarding the sources for exhibits as well as references for instructions and formats for each exhibit. Budget exhibits should be submitted electronically via the Justification Management System (JMS).

##### **a. General Guidance.**

Detailed exhibits must be consistent with summary budget exhibits, budget justification materials, automated submissions and funding controls. Automated submissions should be in accordance with the automated submission guidance provided at the PBIS on-line web site.

##### **b. Automated Submission Requirements.**

- (1) Construction Programs Data Base. The Department of the Navy is required to maintain an automated Construction Programs Data Base to supplement the military construction

justification materials. The Construction Programs Data Base is also used by OSD to track Program Budget Decisions (PBDs) at the project level, track Congressional action on the President's budget submission, and provide the baseline data required for special analyses. The Construction Programs Data Base is prepared by FMB for submission to OSD.

- (2) Budgetary Object Classification System (BOCS). BSOs are required to provide an automated submission to BOCS. This information reflects planned obligations for all appropriations. Detailed instructions are available at the PBIS on-line web site.

**Military Construction, Navy**  
**Military Construction, Naval Reserve**  
**OSD/OMB Submission Requirements**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
C-1	Construction Annex	PBIS	PBIS on-line

*Description:* This exhibit provides funding profile by project.

DD 1390	Military Construction Program (by state only)	NAVFAC/CNI	<a href="#">FMR 6-39/42</a>
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*Description:* This exhibit is designed to list Inventory Data, Projects Requested in Program, Future Projects, Mission and Outstanding Pollution and Safety Deficiencies.

DD 1390S/ 1/2	Guard and Reserve Military Construction	NAVFAC/CNI	<a href="#">FMR 6-43/46</a>
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*Description:* This exhibit is the DD Form 1390 used by the Guard and Reserve Forces to supplement the data entered in the DD Form 1391.

DD 1391/ 1391C	Military Construction Project Data (by state only)	NAVFAC/CNI	<a href="#">FMR 6-47/54</a>
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*Description:* This exhibit is designed to record Military Construction Project Data. The DD Form 1391 will be used, as applicable, by the Active, Guard, and Reserve Forces to support each project proposed for inclusion in the Military Construction Program.

MC-4	Military Construction Funding Review	NAVFAC/CNI	<a href="#">FMR 9-1/3</a> (Vol3)
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*Description:* This exhibit reports the status of prior year military construction and family housing accounts for the active program years broken out by budget activity.

## **Base Realignment and Closure**

### **OSD/OMB Submission Requirements**

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
BC-01	BRAC Service Overview	NAVFAC	<a href="#">FMR 7-10</a>
<i>Description:</i> This exhibit summarizes by fiscal year, the names and locations of the affected bases, and how much of the DoD Base Closure Account will be expended in the fiscal year. Also, describe possible mission impact in completing the realignment/closure.			
BC-02	BRAC Implementation Costs	NAVFAC	<a href="#">FMR 7-11/12</a>
<i>Description:</i> This exhibit lists the Costs and Savings for each year in Base Realignments.			
BC-03	BRAC Package Description	NAVFAC	<a href="#">FMR 7-13/14</a>
<i>Description:</i> This exhibit gives a brief description of the actions necessary to complete the realignment or closure at this location.			
BC-04	Continuing BRAC Environmental Restoration and Caretaker Costs	NAVFAC	<a href="#">FMR 7-15</a>
<i>Description:</i> This exhibit provides a breakout of caretaker costs from PY to BY6.			
BRAC ENV-1A*	BRAC Environmental Program Progress Report	NAVFAC	<a href="#">FMR 7-16/17</a>
<i>Description:</i> The purpose of this exhibit is to provide a progress report for the BRAC Environmental Program. The report consists of FY PY Actual figures and FYs CY, BY1, and BY2 estimates.			
BRAC ENV-1B*	BRAC Environmental Program Funding by Priority	NAVFAC	<a href="#">FMR 7-18/19</a>
<i>Description:</i> This exhibit provides figures on FY PY Installation Restoration Program, along with FYs CY, BY1, and BY2 estimates.			
DD 1391/ 1391C*	Military Construction Project Data	NAVFAC	<a href="#">FMR 6-47/54</a>
<i>Description:</i> This exhibit is designed to record Military Construction Project Data. The DD Form 1391 will be used, as applicable, by the Active, Guard, and Reserve Forces to support each project proposed for inclusion in the Military Construction Program.			

\*Required in SNaP

## Family Housing, Navy and Marine Corps OSD/OMB Submission Requirements

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
DD 1391/ 1391C	Military Construction Project Data	NAVFAC/CNI	<a href="#">FMR 6-47/54</a>

*Description:* This exhibit is designed to record Military Construction Project Data. The DD Form 1391 will be used, as applicable, by the Active, Guard, and Reserve Forces to support each project proposed for inclusion in the Military Construction Program.

DD 1523	Military Family Housing Justification	NAVFAC/CNI	<a href="#">FMR 6-20</a>
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*Description:* This exhibit is required for new construction and mobile home space projects only. Refer to DoD 4165.64-M

FH-1	Tri-Service Family Housing Cost Model	NAVFAC/CNI	<a href="#">FMR 6-55</a>
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*Description:* This exhibit provides formula frameworks in order to calculate Baseline, Project Factors, Housing Cost, Supporting Costs, and Summary for Tri-Service Family Housing Cost Model.

FH-2	Family Housing Operation and Maintenance	CNI	<a href="#">FMR 6-56</a>
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*Description:* The purpose of this exhibit is to show figures and estimates for Inventory Data and Funding Requirement for Family Housing Operation and Maintenance Summary.

FH-3	Furnishings Summary	CNI	<a href="#">FMR 6-57/58</a>
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*Description:* This exhibit is a Furnishings Summary for US, Foreign, Public, and Private Family housing.

FH-4	Analysis of Leased Units	CNI	<a href="#">FMR 6-59</a>
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*Description:* The purpose of this exhibit is to indicate the details of Domestic and Foreign Leasing Activities.



**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
FH-5	General and Flag Officers' Quarters	CNI	<a href="#">FMR 6-60</a>
<i>Description:</i> This exhibit lists the Operation and Maintenance Expenditures in Fiscal Years for General and Flag Officer's Quarters.			
FH-6	Family Housing Privatization	CNI	<a href="#">FMR 6-61</a>
<i>Description:</i> The basis of this exhibit is to follow the status of the privatization process involved in Family Housing.			
FH-7	Summary of Inadequate Unit Elimination	CNI	<a href="#">FMR 6-62</a>
<i>Description:</i> This exhibit provides the beginning FY and estimated EOY inventory, and budget impact of the inadequate units reduced and adequate units privatized for PY-2 to BY2+3.			
FH-8	Inadequate Family Housing Elimination	CNI	<a href="#">FMR 6-63</a>
<i>Description:</i> This exhibit provides the beginning FY total inventory, total units privatized, total units demolished/divested/or otherwise permanently removed from family housing inventory, and total EOY units by individual projects/installations..			
FH-10	Reprogramming & Proposed Funding Realignment	CNI	<a href="#">Appendix E</a>
<i>Description:</i> This exhibit is subdivided into three parts (Account/Subaccount, Amount FY PY, and FY CY), then for each item a Reason Action Taken/Proposed is listed.			
OP-5 (Part 2)	Attachment 1: Reconciliation of Increases and Decreases	CNI	<a href="#">FMR 6-64/65</a>
<i>Description:</i> Provides increases and decreases (program and pricing) between and within FYs (for FYs PY, CY, BY1, and BY2). *Note special requirements for JCS exercises, base support, transportation, FSRM, and training.			

## **CHAPTER 9**

### **Submission Guidance for the Navy Working Capital Fund**

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#### **1. General Guidance.**

This chapter provides general guidance and prescribes the justification materials required for the Navy Working Capital Fund (NWCF) which includes supply management activity groups and non-supply (industrial) activity groups. Additional guidance on policy, rate setting, and definitions for Defense Working Capital Fund (DWCF) activities is contained in Sections 010215-010223 and 0901 of the FMR.

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#### **2. Supply Management Activity Groups.**

##### **a. Control Totals.**

Control totals are established by budget project. No changes can be made between the budget projects or material categories after controls are issued. Budget submitting offices should coordinate with the cognizant FMB analyst if it is necessary to shift funds before the control totals are published.

##### **b. Basis of Estimates.**

Supply management activity group estimates are based on inventory levels, usage, estimated maintenance capabilities, planned tempo of operations, and other factors as adjusted during the DON review.

##### **c. Budget Submitting Offices**

The Naval Supply Systems Command (NAVSUP) is responsible for the preparation and submission of Navy supply management activity group justification material. Marine Corps stockage requirements and budget estimates are prepared by the Marine Corps Inventory Control Point at Albany, Georgia. These requirements are based on the same considerations as for the Navy.

##### **d. Submission Requirements**

- (1) Definitions of terms for the supply management activity groups are contained in Section 090203 of the FMR.
- (2) The submission requirements table includes information regarding the sources for exhibits as well as references for instructions and formats for each exhibit. Budget exhibits should be submitted electronically via the Justification Management System (JMS).

## Supply Management Activity Groups

### OSD/OMB Submission Requirements

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
SM-1	Supply Management Summary by Division	BSO	<a href="#">FMR 9-37/38</a>
<i>Description:</i> The purpose of this exhibit is to provide summary justification of the Supply Management request.			
SM-3a	Operating Budget	BSO	<a href="#">FMR 9-39/43</a>
<i>Description:</i> The purpose of this exhibit is to provide backup information to support the obligations.			
SM-3b	Operating Requirement by Weapon System by Division	BSO	<a href="#">FMR 9-44/45</a>
<i>Description:</i> The purpose of this exhibit is to provide a breakout of the operating obligation request by type of supply system action (procurement versus repair) and by weapon system or category.			
SM-3c	Mobilization Requirement by Division	BSO	<a href="#">FMR 9-46/47</a>
<i>Description:</i> The purpose of this exhibit is to provide a breakout of the funded and unfunded mobilization requirement.			
SM-4	Inventory Status	BSO	<a href="#">FMR 9-48/50</a>
<i>Description:</i> The purpose of this exhibit is to show estimated inventory levels that will result from the proposed budgets and operating levels.			
SM-5a	Wholesale Only - Surcharge Calculation	BSO	<a href="#">FMR 9-51/54</a>
<i>Description:</i> The purpose of this exhibit is to show the surcharge elements for the wholesale decisions of supply management activity groups.			
SM-5b	Customer Price Change	BSO	<a href="#">FMR 9-55</a>
<i>Description:</i> This exhibit provides the percent change in cost to the customer for CY to BY2.			

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
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SM-6	War Reserve Material	BSO	<a href="#">FMR 9-56/57</a>
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*Description:* The purpose of this exhibit is to notify Congress of the Departments' intentions regarding the management of secondary item war reserves.

SM-10	Commodity Summary	BSO	<a href="#">FMR 9-58/59</a>
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*Description:* The purpose of this exhibit is to provide a breakout of Appropriation, Costs and Sales, including sales for each Service and the Defense Logistics Agency, in millions of dollars and cover the PY, CY, BY1, and BY2.

SM-16	Total Cost Per Output Summary	BSO	<a href="#">FMR 9-60</a>
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*Description:* This exhibit breaks down Output, Operating Budget and Cost per dollar of Sales into Gross Sales, Unit Cost and Total Cost for FYs CY, PY, BY1, and BY2.

Fund-1	Summary of Price and Program Changes-Costs	BSO	<a href="#">FMR 9-61/62</a>
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*Description:* This exhibit reflects the total operating costs to accomplish the workload represented by all measured and unmeasured outputs.

Fund-1a	Details of Price and Program Changes – Costs	BSO	<a href="#">FMR 9-63/70</a>
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*Description:* This exhibit reflects the total costs of supporting the applicable activity group for FYs CY, PY, BY1, and BY2.

Fund-9a	Activity Group Capital Investment Summary	BSO	<a href="#">FMR 9-84/87</a>
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*Description:* The purpose of this exhibit is to represent the summary data associated with an individual capital investment as reported on the Capital Investment Justification (Fund 9b) Exhibit.

Fund-9b	Activity Group Capital Investment Justification	BSO	<a href="#">FMR 9-88/90</a>
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*Description:* The purpose of this exhibit is to provide detailed cost data and narrative justification in support of each line item listed on the Fund-9a.

**Exhibit**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
Fund-9c	Capital Budget Execution	BSO	<a href="#">FMR 9-91</a>
<i>Description:</i> The purpose of this exhibit is to analyze the changes in approved projects between the FY CY President's Budget Submission and the FY BY1/BY2 submission.			
Fund-11	Source of New Orders and Revenue	BSO	<a href="#">FMR 9-93/94</a>
<i>Description:</i> This exhibit requires the identification of customers of each activity group.			
Fund-11a	Carryover Reconciliation	BSO	<a href="#">FMR 9-95/96</a>
<i>Description:</i> This exhibit compares the funded carryover reported for each activity group to allowable carryover levels as determined by applying customer outlay rates to carryover workload for PY to BY2.			
Fund-12	Performance & Quality Measures	BSO	<a href="#">FMR 9-97</a>
<i>Description:</i> The purpose of this exhibit is to measure performance effectiveness. These measures should identify the critical characteristics of the product or service from the customer's perspective for activity groups.			
Fund-13	Cash Management Plan	BSO	<a href="#">FMR 9-98/99</a>
<i>Description:</i> This exhibit provides a monthly phasing plan of disbursements, collections, and net outlays.			
Fund-14	Revenue and Expenses	BSO	<a href="#">FMR 9-100/102</a>
<i>Description:</i> Revenue and Expense analysis of the Defense Working Capital Fund.			
Fund-15	Fuel Data	BSO	<a href="#">FMR 9-103/104</a>
<i>Description:</i> The purpose of this exhibit is to provide a reconciliation between the supply management, the Defense Logistics Agency, and the customer budgets.			
Fund-19	Military/Civilian Personnel by E/S and FTEs	BSO	<a href="#">FMR 9-107/108</a>
<i>Description:</i> This exhibit describes the End Strength for DON.			
Fund-20	Military Personnel, Work Years by Grade (Active)	BSO	<a href="#">FMR 9-109</a>
<i>Description:</i> The purpose of this exhibit is to calculate the FYs PY, CY, BY1, and BY2 Military Personnel workyears.			

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
Fund-21	Civilian Personnel Costs by Activity Group	BSO	<a href="#">FMR 9-110/112</a>
<i>Description:</i> This exhibit requires FYs PY, CY, BY1, and BY2 costs for Civilian Personnel.			
Fund-22	Summary of Base Support	BSO	<a href="#">FMR 9-113</a>
<i>Description:</i> This exhibit provides funding and narrative explanation of changes in levels of support by effort for PY to BY2.			
Fund-23	Statement of Financial Condition	BSO	<a href="#">FMR 9-114</a>
<i>Description:</i> This exhibit provides a breakdown of assets, liabilities and government equity for PY to BY2.			
Fund-25	Headquarters Costs	BSO	<a href="#">FMR 9-117</a>
<i>Description:</i> This exhibit requires the amounts for Cost of Operations, Capital Purchases, End Strength, and Military in Headquarters Organizations.			
Fund-26	Revenue and Expense Phasing Plan	BSO	<a href="#">FMR 9-118</a>
<i>Description:</i> The purpose of this exhibit is to provide a monthly and cumulative phasing of revenue, costs, and net operating results for the current and budget years.			
Fund-27	DFAS Customer Funding Summary	BSO	<a href="#">FMR 9-119</a>
<i>Description:</i> This exhibit requires a narrative explanation of the estimated DFAS cost for each business area.			
OP-32	Summary of Price and Program Change	BSO	<a href="#">FMR 3-117/128</a>
<i>Description:</i> This exhibit provides a summary of price and program changes due to Foreign Currency Fluctuations, Price Growth, and Program Growth.			
OP-32A	Summary of Price and Program Change (peacetime level)	All BOCS	<a href="#">FMR 3-117/128</a>
<i>Description:</i> This exhibit provides a summary of price and program changes due to Foreign Currency Fluctuations, Price Growth, and Program Growth. <b><u>This exhibit must exclude all supplemental funding.</u></b>			

### **3. Non-supply Activity Groups.**

#### **a. Control Totals.**

Control totals are established by activity group. Budget submitting offices should adjust the budget backup material within the activity groups as necessary to reflect decisions made during the DON review and to properly justify the budget estimates. These changes must be coordinated with the cognizant FMB analyst.

#### **b. Automated Submission Requirements.**

All budget material must be submitted electronically to the Justification Management System (JMS).

## **Non-Supply Activity Groups** **OSD/OMB Submission Requirements**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
- -	Narrative Summary of Operations	BSO	<a href="#">FMR 9-32</a>
<i>Description:</i> This provides a narrative summary of Operations.			
CP-17	Civilian Manpower Requirements for MSC	BSO	<a href="#">Appendix F</a>
<i>Description:</i> The purpose of this exhibit is to provide civilian workyear estimates for MSC.			
CP-18	Civilian Manpower Requirements for Naval Shipyards	BSO	<a href="#">Appendix F</a>
<i>Description:</i> The purpose of this exhibit is to provide civilian workyear estimates for Naval Shipyards, based upon planned ship work by hull number.			
CP-19	Civilian Manpower Requirements for NADEPS	BSO	<a href="#">Appendix F</a>
<i>Description:</i> The purpose of this exhibit is to provide civilian workyear estimates for Naval Aviation Depots.			
Fund-1	Summary of Price and Program Changes-Costs	BSO	<a href="#">FMR 9-61/62</a>
<i>Description:</i> This exhibit reflects the total operating costs to accomplish the workload represented by all measured and unmeasured outputs.			
Fund-1a	Details of Price and Program Changes – Costs	BSO	<a href="#">FMR 9-63/70</a>
<i>Description:</i> This exhibit reflects the total costs of supporting the applicable activity group for FYs CY, PY, BY1, and BY2.			
Fund-2	Changes in the Costs of Operation	BSO	<a href="#">FMR 9-71/72</a>
<i>Description:</i> This exhibit will explain the changes in the operating budget (expenses) from one fiscal year to the next at a meaningful level of detail, relating program changes to changes in the level of work load (unit cost outputs) to the maximum extent possible.			
Fund-3*	Labor and Unit Cost Breakdown	BSO	<a href="#">FMR 9-73/74</a>
<i>Description:</i> This exhibit stratifies, by fiscal year, the total activity group costs in the operating budget by Direct, Indirect and General and Administrative (G&A) categories, which respond differently to changes in workload.			



<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
Fund-4	Summary of General and Administrative Costs	BSO	<a href="#">FMR 9-75</a>
<i>Description:</i> This exhibit summarizes the elements of cost, including purchased services and base operation, which will be distributed as General and Administrative Overhead Costs to measured and unmeasured outputs.			
Fund-5	Total Cost Per Output Summary	BSO	<a href="#">FMR 9-76/77</a>
<i>Description:</i> This exhibit specifies, by fiscal year, the operating budget by the costs and outputs associated with each activity group.			
Fund-7a	Summary of Sources of Revenue	BSO	<a href="#">FMR 9-78/79</a>
<i>Description:</i> This exhibit is designed to summarize the customer orders for FYs PY, CY, BY1, and BY2. Note: Include for all activity groups that use direct labor hours in their rate computation.			
Fund-7b	Customer Rate Computations	BSO	<a href="#">FMR 9-80/81</a>
<i>Description:</i> The purpose of this exhibit is to record the direct labor hours and program costs associated with Customer Rate Computation. Note: Include for all activity groups that use direct labor hours in their rate computation.			
Fund-8b	Air Mobility Command Common User Services	BSO	<a href="#">FMR 9-82/83</a>
<i>Description:</i> The purpose of this exhibit is to provide the cost of operations and revenue for airlift missions. Note: Include only for the Transportation activity groups.			
Fund-9a	Activity Group Capital Investment Summary	BSO	<a href="#">FMR 9-84/87</a>
<i>Description:</i> The purpose of this exhibit is to represent the summary data associated with an Individual capital investment as reported on the Capital Investment Justification (Fund 9B) Exhibit.			
Fund-9b	Activity Group Capital Purchase Justification	BSO	<a href="#">FMR 9-88/90</a>
<i>Description:</i> The purpose of this exhibit is to provide detailed cost data and narrative justification in support of each line item listed on the Fund 9-a.			
Fund-9c	Capital Budget Execution	BSO	<a href="#">FMR 9-91</a>
<i>Description:</i> The purpose of this exhibit is to analyze the changes in approved projects between the FY CY President's Budget Submission and the FY BY1/BY2 submission.			

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
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Fund-10	Price Changes	BSO	<a href="#">FMR 9-92</a>
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*Description:* This exhibit should list each output and the computed change in customer price from the previous year.

Fund-11	Source of New Orders and Revenue	BSO	<a href="#">FMR 9-93/94</a>
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*Description:* This exhibit requires the identification of customers of each activity group.

Fund-11a	Carryover Reconciliation	BSO	<a href="#">FMR 9-95/96</a>
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*Description:* This exhibit compares the funded carryover reported for each activity group to allowable carryover levels as determined by applying customer outlay rates to carryover workload for PY to BY2.

Fund-12	Performance and Quality Measures	BSO	<a href="#">FMR 9-97</a>
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*Description:* The purpose of this exhibit is to measure performance effectiveness. These measures should identify the critical characteristics of the product or service from the customer's perspective for activity groups.

Fund-13	Cash Management Plan	BSO	<a href="#">FMR 9-98/99</a>
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*Description:* This exhibit provides a monthly phasing plan of disbursements, collections, and net outlays.

Fund-14	Revenue and Expenses	BSO	<a href="#">FMR 9-100/102</a>
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*Description:* Revenue and Expense analysis of the Defense Working Capital Fund.

Fund-15	Fuel Data	BSO	<a href="#">FMR 9-103/104</a>
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*Description:* The purpose of this exhibit is to provide a reconciliation between the supply management, the Defense Logistics Agency, and the customer's budget for PY actual, CY, and BY(s).

Fund-16	Material Inventory Data	BSO	<a href="#">FMR 9-105</a>
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*Description:* This exhibit is designed to evaluate the purchases and material inventory adjustments for non-supply activity groups in the Defense Working Capital Fund for FYs PY, CY, BY1, and BY2.

Fund-18	Fund Summary	BSO	<a href="#">FMR 9-106</a>
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*Description:* This exhibit provides a summary of the operating and capital budget, workload assumptions, productivity assumptions and performance measures.

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
Fund-19	Military/Civilian Personnel by E/S and FTEs	BSO	<a href="#">FMR 9-107/108</a>
<i>Description:</i> This exhibit describes the End Strength for DON.			
Fund-20	Military Personnel, Work Years by Grade (Active)	BSO	<a href="#">FMR 9-109</a>
<i>Description:</i> The purpose of this exhibit is to calculate the FYs PY, CY, BY1, and BY2 Military Personnel workyears.			
Fund-21	Civilian Personnel Costs by Activity Group	BSO	<a href="#">FMR 9-110/112</a>
<i>Description:</i> This exhibit requires FYs PY, CY, BY1, and BY2 costs for Civilian Personnel.			
Fund-22	Summary of Base Support	BSO	<a href="#">FMR 9-113</a>
<i>Description:</i> This exhibit provides funding and narrative explanation of changes in levels of support by effort for PY to BY2.			
Fund-23	Statement of Financial Condition	BSO	<a href="#">FMR 9-114</a>
<i>Description:</i> This exhibit provides a breakdown of assets, liabilities and government equity for PY to BY2.			
Fund-24	Summary of Personnel Data - Part II	BSO	<a href="#">FMR 9-115/116</a>
<i>Description:</i> The purpose of this exhibit is to provide a detailed breakout of hours, FTEs and workyears for FYs PY, CY, BY1, and BY2.			
Fund-25	Headquarters Cost	BSO	<a href="#">FMR 9-117</a>
<i>Description:</i> This exhibit requires the amounts for Cost of Operations, Capital Purchases, End Strength, and Military in Headquarters Organizations.			
Fund-26	Revenue and Expense Phasing Plan	BSO	<a href="#">FMR 9-118</a>
<i>Description:</i> The purpose of this exhibit is to provide a monthly and cumulative phasing of revenue, costs, and net operating results for the current and budget years.			
Fund-27	DFAS Customer Funding Summary	BSO	<a href="#">FMR 9-119</a>
<i>Description:</i> This exhibit requires a narrative explanation of the estimated DFAS cost for each business area.			

Exhibit No.	Title	Source	Reference
Fund-30	Underutilized Plant Capacity	BSO	<a href="#">FMR 9-122/123</a>
<i>Description:</i> The purpose of this exhibit is to display plant capacity indices mobilization funding requirements for WCF industrial activities.			
OP-32	Summary of Price and Program Change	BSO	<a href="#">FMR 3-117/128</a>
<i>Description:</i> This exhibit provides a summary of price and program changes due to Foreign Currency Fluctuations, Price Growth, and Program Growth.			
OP-32A	Summary of Price and Program Change (peacetime level)	All BOCS	<a href="#">FMR 3-117/128</a>
<i>Description:</i> This exhibit provides a summary of price and program changes due to Foreign Currency Fluctuations, Price Growth, and Program Growth. <b><u>This exhibit must exclude all supplemental funding.</u></b>			
--	Sustainment, Restoration, and Modernization	BSO	<a href="#">Appendix F</a>
<i>Description:</i> The purpose of this exhibit is to provide a funding breakout of facilities sustainment, restoration, modernization, backlog, critical maintenance, deferrable maintenance, plant value, replacement value, demolition costs and minor construction investment costs for FY CY, FY BY1 and FY BY2.			

## **Chapter 10**

### **Submission Guidance for Other Accounts**

This chapter prescribes the OSD/OMB submission budget materials for public enterprise, management, and trust funds.

#### **1. Public Enterprise Funds.**

Public Enterprise Funds are expenditure accounts authorized by Congress to be credited with collections, primarily from the public, that are generated by, and earmarked to finance, a continuing cycle of business-type operations.

##### **a. DON Public Enterprise Fund.**

The only DON public enterprise fund is the National Defense Sealift Fund.

##### **b. Budget Submitting Office.**

Field Support Activity (FSA) is responsible for submission to FMB of the Ready Reserve Force (RRF) exhibits. Additionally, when there are acquisition resources, Naval Sea Systems Command is also responsible for submission of these exhibits.

##### **c. Submission Requirements.**

The submission requirements table references the source of formats and instructions for the RRF exhibits. All budget material must be submitted electronically via the Justification Management System (JMS).

## **National Defense Sealift Fund**

### **OSD/OMB Submission Requirements**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
P-5	Cost Analysis	BSO	<a href="#">FMR 4-23/30</a>
<i>Description:</i> The purpose of this exhibit is to provide detailed cost information in support of Exhibit P-1 line items consistent with the appropriate work breakdown structure (WBS) elements for the programs. It is essential that this exhibit be complete and accurate, as it is the most important exhibit in the backup book.			
P-8a	Analysis of Ship Cost Estimates-Major Equipment	NAVSEA	<a href="#">FMR 4-36</a>
<i>Description:</i> This exhibit depicts the PY/CY/BY Qty. and Amount For Electronics Equipment, Ordnance Equipment, Propulsion Equipment and HME Equipment.			
P-10	Advance Procurement Requirements Analysis	BSO	<a href="#">FMR 4-37/44</a>
<i>Description:</i> This exhibit requires an explanation for difference between requested leadtimes and actual leadtimes, requested contract award dates and actual contract award dates, and requested cost and actual contract cost.			
P-27	SCN - Ship Production Schedule	NAVSEA	<a href="#">FMR 4-65</a>
<i>Description:</i> The purpose of this exhibit is to provide the funding requirements for the Ship Production Schedule.			
P-29	SCN Outfitting Costs	NAVSEA	<a href="#">FMR 4-66</a>
<i>Description:</i> The purpose of this exhibit is to provide the costs of the Shipbuilding and Conversion Outfitting.			
P-30	SCN Post Delivery Costs	NAVSEA	<a href="#">FMR 4-68</a>
<i>Description:</i> The purpose of this exhibit is to provide the Post Delivery Costs for Shipbuilding and Conversion.			

**Exhibit**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
P-40	Budget Item Justification	BSO	<a href="#">FMR 4-73/75</a>
<i>Description:</i> The purpose of this exhibit is to provide overall narrative justification and total procurement costs for each P-1 line item. Include all advance procurement, initial spares and repair parts for acquisition category 1 programs.			
R-2	RDT&E Budget Item Justification	BSO	<a href="#">FMR 5-12</a>
<i>Description:</i> This exhibit identifies the cost of the item and a quantity of articles.			
R-3	Project Cost Analysis	BSO	<a href="#">FMR 5-16/19</a>
<i>Description:</i> This exhibit illustrates the FYs PY, CY, BY1, and BY2 costs and award dates.			
RRF-1	Budget Item Justification	NAVSEA/ FSA	<a href="#">FMR 10-15</a>
<i>Description:</i> The purpose of this exhibit is for justification for the FYs BY1, BY2, BY3, BY4, BY5, and BY6 budget request. *Note all SCN exhibits are also required for NDSF procured ships.			
RRF-2	Ship Composition Funding Requirements	FSA	<a href="#">FMR 10-16</a>
<i>Description:</i> This exhibit provides annual funding requirements for each ship type by ROS category.			
RRF-3	Ship Readiness Operational Status (ROS) Composition	FSA	<a href="#">FMR 10-17</a>
<i>Description:</i> The purpose is to provide the composition of the RRF by FY for each ship type.			

## **2. Management Funds.**

A management fund is authorized by law to credit collections from two or more appropriations or funds to finance an activity not involving a continuing cycle of business-type operations. Additional background information on management funds is contained in Sections 1001 and 1002 of the FMR.

### **a. Navy Management Funds.**

The only activity currently financed in the Navy Management Fund is Transportation of Things.

### **b. Submission Requirements.**

FMB prepares the PB-2, Program and Financing Schedule.

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## **3. Trust, Trust Revolving and Special Funds.**

There are three types of trust fund accounts identified in Section 100102 of the FMR: trust fund receipt accounts, trust fund expenditure accounts, and trust revolving funds.

### **a. DON Trust and Special Funds.**

The Department of Navy trust funds include accounts for deposits, Department of the Navy General Gift Fund; profits from Sale of Ships Stores, Navy; contributions to the United States Naval Academy Museum Fund; contributions to the United States Naval Academy General Gift Fund; and contributions to the Naval Historical Fund. The only DON Special fund is Wildlife Conservation, Military Reservation Account.

### **b. Budget Submitting Offices.**

The U.S. Naval Academy is responsible for preparation and submission of backup material for the Naval Academy General Gift Fund and the Naval Academy Museum Fund. NAVSUP is responsible for preparation and submission of Ship's Stores Profits estimates. AAUSN prepares the necessary backup for the Navy General Gift Fund. FSA is responsible for preparation and submission of backup material for the Naval Historical Fund. NAVFAC is responsible for the preparation and submission of backup material for the Wildlife Conservation Fund.

### **c. Submission Requirements.**

- (1) DON trust and special fund BSOs are required to provide a Narrative Summary of Operations. The narrative should provide a brief description of the fund's mission and operations, define all major activity components and their responsibilities, identify major funding requirements and customers, explain significant changes in financial condition between budget years, provide civilian and military manpower data, and highlight significant issues affecting the fund.
- (2) Six copies of the submission material are required.



## **Trust and Special Funds**

### **OSD/OMB Submission Requirements**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
- -	Narrative Summary of Operations	BSO	

*Description:* This provides a narrative summary of Operations.

#### **Naval Academy General Gift Fund**

I	Trust Fund	BSO	<a href="#">Appendix G</a>
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*Description:* This exhibit provides anticipated cash gifts, interest, trust income, budget authority, obligations and expenditures for PY-BY2.

II	Object Class	BSO	<a href="#">Appendix G</a>
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*Description:* This exhibit provides object class detail for PY-BY2.

IV	Museum & General Gift Fund	BSO	<a href="#">Appendix G</a>
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*Description:* This exhibit provides estimated value of investments and Treasury balance for each fund for PY-BY2.

#### **Naval Academy Museum Fund**

I	Trust Fund	BSO	<a href="#">Appendix G</a>
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*Description:* This exhibit provides anticipated cash gifts, interest, trust income, budget authority, obligations and expenditures for PY-BY2.

II	Object Class	BSO	<a href="#">Appendix G</a>
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*Description:* This exhibit provides object class detail for PY-BY2.

IV	Museum & General Gift Fund	BSO	<a href="#">Appendix G</a>
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*Description:* This exhibit provides estimated value of investments and Treasury balance for each fund for PY-BY2.

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
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**General Gift Fund, Navy**

I	Trust Fund	BSO	<a href="#">Appendix G</a>
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*Description:* This exhibit provides anticipated cash gifts, interest, trust income, budget authority, obligations and expenditures for PY-BY2.

**Ships' Stores Profits, Navy**

I	Trust Fund	BSO	<a href="#">Appendix G</a>
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*Description:* This exhibit provides anticipated cash gifts, interest, trust income, budget authority, obligations and expenditures for PY-BY2.

**Naval Historical Fund**

I	Trust Fund	BSO	<a href="#">Appendix G</a>
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*Description:* This exhibit provides anticipated cash gifts, interest, trust income, budget authority, obligations and expenditures for PY-BY2.

II	Object Class	BSO	<a href="#">Appendix G</a>
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*Description:* This exhibit provides object class detail for PY-BY2.

**4. Receipt Accounts.**

The DON budget review also requires submission of estimates for anticipated receipts. These include offsetting receipts, intragovernmental trust funds, and civil receipts from the sale of hunting and fishing permits. These estimates are updated during the OSD/OMB review and used by OMB, OSD, and the DON in various summary budget tables. Guidance on budget justification requirements is contained in Volume 11A of the FMR. Budget submitting offices will be contacted separately by FMB for any assistance needed on this budget submission material.